AD, that it will take approximately 2 work hours per airplane to accomplish the required actions, and that the average labor rate is \$65 per work hour. Required parts will cost approximately between \$301 and \$304 per airplane. Based on these figures, the cost impact of the AD on U.S. operators is estimated to be between \$161,194 and \$162,316, or between \$431 and \$434 per airplane.

The cost impact figure discussed above is based on assumptions that no operator has yet accomplished any of the requirements of this AD action, and that no operator would accomplish those actions in the future if this AD were not adopted. The cost impact figures discussed in AD rulemaking actions represent only the time necessary to perform the specific actions actually required by the AD. These figures typically do not include incidental costs, such as the time required to gain access and close up, planning time, or time necessitated by other administrative actions.

Regulatory Impact

The regulations adopted herein will not have a substantial direct effect 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. Therefore, it is determined that this final rule does not have federalism implications under Executive Order 13132.

For the reasons discussed above, I certify that this action (1) is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under DOT **Regulatory Policies and Procedures (44** FR 11034, February 26, 1979); and (3) will not have a significant economic impact, positive or negative, on a substantial number of small entities under the criteria of the Regulatory Flexibility Act. A final evaluation has been prepared for this action and it is contained in the Rules Docket. A copy of it may be obtained from the Rules Docket at the location provided under the caption ADDRESSES.

List of Subjects in 14 CFR Part 39

Air transportation, Aircraft, Aviation safety, Incorporation by reference, Safety.

Adoption of the Amendment

■ Accordingly, pursuant to the authority delegated to me by the Administrator, the Federal Aviation Administration amends part 39 of the Federal Aviation Regulations (14 CFR part 39) as follows:

PART 39—AIRWORTHINESS DIRECTIVES

■ 1. The authority citation for part 39 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40113, 44701.

§39.13 [Amended]

■ 2. Section 39.13 is amended by adding the following new airworthiness directive:

Empresa Brasileira De Aeronautica S.A. (EMBRAER): Amendment 39–13437. Docket 2002–NM–330–AD.

Applicability: Model EMB–135 and –145 series airplanes; as listed in EMBRAER Service Bulletin 145–34–0070, Change 03, dated July 16, 2003; and EMBRAER Service Bulletin 145LEG–34–0002, dated September 23, 2002; certificated in any category.

Compliance: Required as indicated, unless accomplished previously.

To prevent ice from damaging the pitot drain valves, which could cause airspeed indication errors, resulting in display of erroneous or misleading information to the flight crew, accomplish the following:

Relocation

(a) Within 2,000 flight hours or 12 months after the effective date of this AD, whichever occurs first: Relocate the pitot 1 and pitot 2 drain valves from the nose landing gear compartment to the forward electronic compartment; and install a plug, washers, and a nut to close the hole in the structure where the pitot 1 and pitot 2 drain valves were removed; per the Accomplishment Instructions of EMBRAER Service Bulletin 145–34–0070, Change 03, dated July 16, 2003; or EMBRAER Service Bulletin 145LEG–34–0002, dated September 23, 2002; as applicable.

Installation

(b) After accomplishment of paragraph (a) of this AD but prior to further flight: Install a new placard and apply sealant on the placard per the Accomplishment Instructions of EMBRAER Service Bulletin 145–34–0070, Change 03, dated July 16, 2003; or EMBRAER Service Bulletin 145LEG–34–0002, dated September 23, 2002; as applicable.

Actions Accomplished Per Previous Issue of Service Bulletin

(c) Actions accomplished before the effective date of this AD per EMBRAER Service Bulletin 145–34–0070, original issue, dated April 23, 2002; EMBRAER Service Bulletin 145–34–0070, Change 01, dated September 23, 2002; and EMBRAER Service Bulletin 145–34–0070, Change 02, dated December 2, 2002; are considered acceptable for compliance with the corresponding action specified in this AD.

Alternative Methods of Compliance

(d) In accordance with 14 CFR 39.19, the Manager, International Branch, ANM–116, Transport Airplane Directorate, FAA, is authorized to approve alternative methods of compliance for this AD.

Incorporation by Reference

(e) Unless otherwise specified in this AD, the actions shall be done in accordance with EMBRAER Service Bulletin 145–34–0070, Change 03, dated July 16, 2003; or EMBRAER Service Bulletin 145LEG–34–0002, dated September 23, 2002; as applicable. EMBRAER Service Bulletin 145–34–0070, Change 03, contains the following effective pages:

Page No.	Change level shown on page	Date shown on page
1, 2, 5, 6	03	7–16–2003
3, 4, 7–15	01	9–23–2002

This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. Copies may be obtained from Empresa Brasileira de Aeronautica S.A. (EMBRAER), P.O. Box 343—CEP 12.225, Sao Jose dos Campos—SP, Brazil. Copies may be inspected at the FAA, Transport Airplane Directorate, 1601 Lind Avenue, SW., Renton, Washington; or at the Office of the Federal Register, 800 North Capitol Street, NW., suite 700, Washington, DC.

Note 1: The subject of this AD is addressed in Brazilian airworthiness directive 2002–06– 01R1, dated November 8, 2002.

Effective Date

(f) This amendment becomes effective on March 3, 2004.

Issued in Renton, Washington, on January 14, 2004.

Ali Bahrami,

Acting Manager, Transport Airplane Directorate, Aircraft Certification Service. [FR Doc. 04–1561 Filed 1–27–04; 8:45 am] BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9106]

RIN 1545-AW99

Awards of Attorney's Fees and Other Cost Based Upon Qualified Offers; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations and removal of temporary regulations.

SUMMARY: This document corrects final regulations and the removal of temporary regulations (TD 9106) that were published in the **Federal Register** on December 29, 2003 (68 FR 74848). The document contains final regulations and the removal of temporary

regulations relating to the qualified offer rule, including the requirements that an offer must satisfy to be treated as a qualified offer under section 7430(g) and the requirements that a taxpayer must satisfy to qualify as a prevailing party by reason of having made a qualified offer.

DATES: This document is effective on December 24, 2003.

FOR FURTHER INFORMATION CONTACT:

Tami C. Belouin, (202) 622–7950 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations and removal of temporary regulations (TD 9106) that is the subject of this correction are under section 7430(g) of the Internal Revenue Code.

Need for Correction

As published, the final regulations and removal of temporary regulations(TD 9106) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

■ Accordingly, the publication of the final regulations and removal of temporary regulations (TD 9106) that

were the subject of FR. Doc. 03–31822, is corrected as follows:

§301.7430-7 [Corrected]

■ 1.On page 74855, column 1, § 301.7430-7(g), line 1, the language "(g) Effective date. This section is" is corrected to read "(f) Effective date. This section is".

Cynthia E. Grigsby,

Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedures and Administration). [FR Doc. 04–1814 Filed 1–27–04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF COMMERCE

Patent and Trademark Office

37 CFR Part 1

Rules of Practice in Patent Cases

CFR Correction

■ In Title 37 of the Code of Federal Regulations, revised as of July 1, 2003, on page 107, the second § 1.198 is removed. [FR Doc. 04–55500 Filed 1–27–04; 8:45 am] BILLING CODE 1505–01–D

EPA-APPROVED MISSOURI REGULATIONS

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

Approval and Promulgation of Implementation Plans

CFR Correction

■ In Title 40 of the Code of Federal Regulations, Part 52 (§ 52.1019 to End), revised as of July 1, 2003, on page 179, § 52.1320 is corrected by adding after the first entry to the table in paragraph (c) under Chapter 6, the following entry.

§52.1320 Identification of Plan.

* * * * * (C) * * *

Missouri Citation	Title	State effec- tive date	EPA approval date	Explanation				
Chapter 6–Air Quality Standards, Definitions, Sampling and Reference Methods, and Air Pollution Control Regulations for the State of Missouri								

	*	*	*	*	*	
10–6.020	Definitions and	Common Reference Tables	5/30/00	3/23/01, 66 FR 16139.		
	*	*	*	*	*	

[FR Doc. 04–55501 Filed 1–27–04; 8:45 am] BILLING CODE 1505–01–D

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 82

[FRL-7615-3]

RIN 2060-AM01

Protection of Stratospheric Ozone: Allocation of Essential Use Allowances for Calendar Year 2004

AGENCY: Environmental Protection Agency (EPA). ACTION: Final rule.

SUMMARY: With this action, EPA is allocating essential use allowances for import and production of class I stratospheric ozone depleting

substances (ODSs) for calendar year 2004. Essential use allowances enable a person to obtain controlled class I ODSs as an exemption to the regulatory ban of production and import of these chemicals, which became effective on January 1, 1996. EPA allocates essential use allowances for exempted production or import of a specific quantity of class I ODS solely for the designated essential purpose. The allocations total 2077.91 metric tons of chlorofluorocarbons for use in metered dose inhalers. EPA is also allocating the remaining allowances for methyl chloroform (141.877 metric tons) to the U.S. Space Shuttle Program.

DATES: This final rule is effective January 28, 2004.

ADDRESSES: Materials related to this rulemaking are contained in EPA Air Docket OAR–2003–0202. The EPA Air Docket is located at EPA West Building, Room B102, 1301 Constitution Avenue NW., Washington, DC 20460. The Air Docket is open from 8:30 a.m. until 4:30 p.m. Monday through Friday. Materials related to previous EPA actions on the essential use program are contained in EPA Air Docket No. A–93–39.

FOR FURTHER INFORMATION CONTACT:

Scott Monroe, Essential Use Program Manager, by regular mail: U.S. Environmental Protection Agency, Global Programs Division (6205J), 1200 Pennsylvania Avenue NW., Washington, DC 20460; by courier service or overnight express: 1301 L Street NW., Washington DC, 20005, by telephone: (202) 343–9712; or by e-mail: monroe.scott@epa.gov.

SUPPLEMENTARY INFORMATION:

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I. General Information