

Dated: October 8, 1997.

**Floyd Fithian,**

*Secretary, Farm Credit Administration Board.*

[FR Doc. 97-27146 Filed 10-14-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Parts 1 and 25

[REG-209823-96]

RIN 1545-AU25

#### Guidance Regarding Charitable Remainder Trusts; Hearing

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

**ACTION:** Change of time and locations of public hearing; teleconferencing

**SUMMARY:** This document changes the time and location of the public hearing on the proposed regulations regarding charitable remainder trusts under section 664 of the Internal Revenue Code and special valuation rules of interests in trusts under section 2702. In addition, this document announces that the Washington, DC location for the public hearing will have teleconferencing equipment and that there will be a remote teleconference site in Los Angeles, CA.

**DATES:** The public hearing will be held on November 18, 1997, beginning at 1 p.m. (ET), 10 a.m. (PT). Additional requests to speak and outlines of oral comments must be received by November 3, 1997.

**ADDRESSES:** The Washington, DC site for the public hearing is room 3411, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. The Los Angeles, CA remote teleconference site is the Federal Building, 5th Floor, Room 5003, 300 N. Los Angeles Street, Los Angeles, CA.

Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:R [REG-209823-96], Room 5226, Washington, D.C., 20044.

**FOR FURTHER INFORMATION CONTACT:** Evangelista Lee of the Regulations unit, Assistant Chief Counsel (Corporate), (202) 622-7180 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing, appearing in the **Federal Register** on Friday, April 18, 1997, (62 FR 19072), announced that a public hearing on the proposed regulations relating to charitable remainder trusts

and special valuation rules of transfers of interests in trusts would be held on Tuesday, September 9, 1997, beginning at 10 a.m. in the IRS Auditorium, Internal Revenue Building 1111 Constitution Avenue, NW, Washington, DC. Subsequent to receiving a request to teleconference the hearing to Los Angeles, CA, the IRS published a notice in the **Federal Register** on Tuesday, August 19, 1997, (62 FR 44103) announcing that the hearing was postponed to afford interested persons the opportunity to request that the IRS teleconference the hearing to other locations outside Washington, DC.

The date, time, and addresses of the teleconference public hearing are set forth above. Attendees will be admitted beyond the lobby of the Internal Revenue Building in Washington, DC after 12:30 p.m. (ET), and to the teleconference site in Los Angeles, CA after 9:30 a.m. (PT).

There is limited seating capacity at both the Washington, DC and Los Angeles sites. In particular, it should be noted that no more than 12 people may be accommodated at any one time in the teleconference room in Los Angeles. Seating at both sites will be made available based on the order of presentations, and IRS personnel will be present to assist speakers in using the teleconference equipment.

The IRS will distribute for no charge at the hearing an agenda showing the scheduling of speakers. Testimony will begin in Los Angeles and will conclude with presentations by speakers in Washington, DC.

**Cynthia E. Grigsby,**

*Chief, Regulations Unit, Assistant Chief Counsel (Corporate).*

[FR Doc. 97-27138 Filed 10-14-97; 8:45 am]

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## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[CA 157-0050b; FRL-5907-6]

#### Approval and Promulgation of Implementation Plans; California State Implementation Plan Revision; Santa Barbara County Air Pollution Control District, California

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve a revision to the California State Implementation Plan (SIP). The revision concerns the Operating Permits Program

rule revision submitted by the California Air Resources Board (CARB) on behalf of the Santa Barbara County Air Pollution Control District (Santa Barbara or District) pursuant to Clean Air Act (CAA) sections 110 and 112(l).

In the final rules section of this **Federal Register**, the EPA is approving the states's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision and anticipates no adverse comments. A detailed rationale for this approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed action, no further activity is contemplated in relation to this proposal. If EPA receives adverse comments, the direct final approval will be withdrawn and all public comments received will be addressed in a subsequent final action based on this proposal. EPA will not institute a second public comment period on this document. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments on this proposed rule must be received in writing by November 14, 1997.

**ADDRESSES:** Written comments on this action should be addressed to: John Walser, Permits Office (AIR-3), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105.

Copies of the District's submittal, EPA's Technical Support Document, and other supporting information used in developing the proposed approvals are available for public inspection at EPA's Region IX office during normal business hours. Copies of the submitted rule are available for inspection at the following locations:

Permitting Office (AIR-3), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105; California Air Resource Board, Stationary Source Division, Rule Evaluation Section, 2020 "L" Street, Sacramento, CA 94105; Santa Barbara County Air Pollution Control District, 26 Castilian Drive B-23, Goleta, CA 93117

**FOR FURTHER INFORMATION CONTACT:** John Walser (telephone 415/744-1257), Permits Office (AIR-3), Air Division, U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105.

**SUPPLEMENTARY INFORMATION:** EPA is proposing to approve the following rules into the SIP: Rule 370—Potential to Emit—Limitations for Part 70 sources.