

Treasury Inflation-Indexed Securities. The text of the temporary regulations also serves as the text of the proposed regulations. This document also provides notice of a public hearing on the proposed regulations.

DATES: Comments must be received by April 7, 1997. Requests to appear and outlines of topics to be discussed at the public hearing scheduled for April 30, 1997, at 10 a.m. must be received by April 9, 1997.

ADDRESSES: Send submissions to: CC:DOM:CORP:R (REG-242996-96), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered between the hours of 8 a.m. and 5 p.m. to: CC:DOM:CORP:R (REG-242996-96), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC. Alternatively, taxpayers may submit comments electronically via the internet by selecting the "Tax Regs" option of the IRS Home Page or by submitting comments directly to the IRS internet site at http://www.irs.ustreas.gov/prod/tax_regs/comments.html. A public hearing will be held in the NYU Classroom, room 2615, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, William E. Blanchard, (202) 622-3950, or Jeffrey W. Maddrey, (202) 622-3940; concerning submissions and the hearing, Mike Slaughter, (202) 622-7190 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Temporary regulations in the Rules and Regulations section of this issue of the Federal Register amend the Income Tax Regulations (26 CFR part 1) relating to sections 1275 and 1286 of the Internal Revenue Code. The temporary regulations provide rules relating to inflation-indexed debt instruments, including Treasury Inflation-Indexed Securities.

The text of the temporary regulations also serves as the text of the proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5

U.S.C. chapter 5) does not apply to these regulations and, because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely (in the manner described in the ADDRESSES portion of this preamble) to the IRS. All comments will be available for public inspection and copying.

A public hearing has been scheduled for April 30, 1997, at 10 a.m. in the NYU Classroom, room 2615, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. Because of access restrictions, visitors will not be admitted beyond the building lobby more than 15 minutes before the hearing starts.

The rules of 26 CFR 601.601(a)(3) apply to the hearing.

Persons who wish to present oral comments at the hearing must submit comments by April 7, 1997, and submit an outline of the topics to be discussed and the time to be devoted to each topic by April 9, 1997.

A period of 10 minutes will be allotted to each person for making comments.

An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing.

Drafting Information

The principal author of these regulations is William E. Blanchard, Office of Assistant Chief Counsel (Financial Institutions and Products). However, other personnel from the IRS and the Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding two

entries in numerical order to read as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.1275-7 also issued under 26 U.S.C. 1275(d). * * *

Section 1.1286-2 also issued under 26 U.S.C. 1286(f). * * *

Par. 2. Section 1.1275-7 is added to read as follows:

§ 1.1275-7 Inflation-indexed debt instruments.

[The text of this proposed section is the same as the text of § 1.1275-7T published elsewhere in this issue of the Federal Register.]

Par. 3. Section 1.1286-2 is added to read as follows:

§ 1.1286-2 Inflation-indexed debt instruments.

[The text of this proposed section is the same as the text of § 1.1286-2T published elsewhere in this issue of the Federal Register.]

Margaret Milner Richardson,
Commissioner of Internal Revenue.

[FR Doc. 96-33397 Filed 12-31-96; 12:57 pm]

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ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[OH69-2-6680b; FRL-5646-3]

Approval and Promulgation of Implementation Plans; Ohio

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA is taking action to approve, through direct final procedure, changes to the Ohio enhanced automobile inspection and maintenance program (known as E-Check) as a revision to the ozone portion of the Ohio State Implementation Plan (SIP). The program changes were submitted to satisfy a Federal requirement that any changes to the program be submitted to the EPA for approval. The Ohio ozone nonattainment areas covered by this rulemaking are the Cleveland-Akron-Lorain, Dayton-Springfield, and Cincinnati areas.

In the Final Rules Section of this Federal Register, EPA is approving the State's SIP revision request as a direct final rule without prior proposal because EPA views this as noncontroversial and anticipates no adverse comments. The rationale for the approval is set forth in the direct final

rule. If no adverse or critical comments are received in response to that direct final rule, no further activity is contemplated in relation to this proposed rule. If EPA receives significant adverse comments, (which have not been addressed) 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. EPA will institute a second comment period on this action only if warranted by revisions to the rulemaking based on comments received. Any parties interested in commenting on this action should do so at this time.

DATES: Comments on this action must be received by February 5, 1997.

ADDRESSES: Written comments should be mailed to: J. Elmer Bortzer, Chief, Regulation Development Section, Air Programs Branch (A-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

Copies of the State submittal and EPA's analysis of it are available for inspection at: Regulation Development Section, Air Enforcement Branch (A-18J), U.S. Environmental Protection Agency, Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT: John Paskevicz, Regulation Development Section, Air Programs Branch (A-18J), Region 5, 77 West Jackson Boulevard, Chicago, Illinois 60604, (312) 886-6084.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule published in the Rules Section of this Federal Register.

Authority: 42 U.S.C. 4201-7601q.

Dated: October 16, 1996.

William E. Munro,

Acting Regional Administrator.

[FR Doc. 97-195 Filed 1-3-97; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Parts 22 and 26

[WT Docket No. 96-148; GN Docket No. 96-113; FCC 96-474]

Geographic Partitioning and Spectrum Disaggregation by Commercial Mobile Radio Services Licensees; and Implementation of Section 257 of the Communications Act; Elimination of Market Entry Barriers

AGENCY: Federal Communications Commission.

ACTION: Proposed rule.

SUMMARY: In this Further Notice of Proposed Rulemaking in WT Docket No. 96-148, the Commission proposes modifications to the cellular and General Wireless Communications Services (GWCS) rules to expand geographic partitioning and spectrum disaggregation provisions. The Commission solicits comment on certain issues relating to these rules.

DATES: Comments must be filed on or before February 10, 1997. Reply comments must be filed on or before February 25, 1997.

ADDRESSES: Federal Communications Commission, 1919 M Street, N.W., Washington, D.C. 20554.

FOR FURTHER INFORMATION CONTACT: Shaun A. Maher, Commercial Wireless Division, Wireless Telecommunications Bureau at (202) 418-0620.

SUPPLEMENTARY INFORMATION: This Further Notice of Proposed Rulemaking in WT Docket No. 96-148 and GN Docket No. 96-113, adopted on December 13, 1996, and released December 20, 1996, is available for inspection and copying during normal business hours in the FCC Reference Center, Room 234, 1919 M Street, N.W., Washington, D.C. The complete text may also be purchased from the Commission's copy contractor, International Transcription Service, Inc., 2100 M Street, N.W., Suite 140, Washington, D.C. 20037, (202) 857-3800.

Synopsis of Further Notice of Proposed Rulemaking

I. Introduction

1. There are Commercial Mobile Radio Services (CMRS) in which partitioning and disaggregation have either not been proposed or have been adopted on a more limited basis than the rules adopted for broadband PCS. For example, while partitioning is allowed for cellular licensees, there are no rules on disaggregation. Similarly, General Wireless Communications Service (GWCS) licensees are permitted to partition only to rural telcos and currently there is no rule for GWCS disaggregation.

2. The Commission believes that it is appropriate at this time to consider whether to permit full partitioning and disaggregation in cellular, GWCS and any other services that are licensed on a geographic area basis, or in spectrum blocks of sufficient size to make disaggregation practical. Therefore, the Commission seeks comment on whether these benefits similarly justify extension of partitioning and disaggregation to other services.

II. Discussion

A. Partitioning and Disaggregation for Cellular and GWCS Services

3. *Cellular.* The Commission seeks comment as to whether to permit cellular disaggregation. Commenters should address whether there are technical or other constraints, unique to the cellular service, that would make disaggregation either impractical or administratively burdensome. Commenters should address whether regulatory or technological changes expected in the near future may provide the opportunity for cellular licensees to disaggregate portions of their licensed spectrum to other parties. The Commission seeks comment as to whether such regulatory changes may create a demand for cellular disaggregation and whether, in anticipation of such changes, the Commission should adopt interim disaggregation rules for cellular.

4. *GWCS.* The Commission seeks comment as to whether open partitioning of GWCS licenses should be permitted similar to the proposal for open partitioning the Commission has adopted for broadband Personal Communications Service (PCS) licensees. In addition, the Commission seeks comment as to whether GWCS licensees should be permitted to disaggregate their spectrum. The Commission also seeks comment as to whether there are technical or regulatory constraints unique to the GWCS service that would render disaggregation impractical or administratively burdensome. Further, the Commission recognizes that there are special competitive bidding issues, similar to those raised in the broadband PCS context, that must be resolved if it permits open partitioning and disaggregation for GWCS.

B. Available License Area

5. Section 22.947(b) of the rules, 47 CFR 22.947(b), provides that a cellular licensee may partition portions of its cellular market to other eligible parties. The parties are free to define the license area or "CGSA" of the new partitioned cellular system. Because the cellular partitioning rule is sufficiently flexible to permit parties to freely define the partitioned license area, the Commission does not propose to modify the cellular rules at this time.

6. GWCS service areas are based on Economic Areas. Similar to the former rule for broadband PCS partitioning, GWCS licensees must partition along an established geopolitical boundary, such as county lines, the partitioned area must include the wireline service area