

could have been obtained. See § 25.2511-1. The transfer is considered to be made when the right to recovery is no longer enforceable and is treated as a gift even if recovery is impossible. Any delay in the exercise of the right of recovery shall be treated as an interest-free loan with the appropriate gift tax consequences.

\* \* \* \* \*

**Par. 3.** Section 25.2519-1 is amended as follows:

1. Paragraph (c)(1) is amended by adding a sentence to the end of the paragraph.

2. The paragraph heading for paragraph (c)(4) is revised and the text of paragraph (c)(4) is added.

3. Paragraph (g) introductory text is revised.

The additions and revisions read as follows:

**§ 25.2519-1 Disposition of certain life estates.**

\* \* \* \* \*

(c) \* \* \* (1) \* \* \* See paragraph (c)(4) of this section for the effect of gift tax that the donee spouse is entitled to recover under section 2207A.

\* \* \* \* \*

(4) *Effect of gift tax entitled to be recovered under section 2207A on the amount of the transfer.* The amount treated as a transfer under paragraph (c)(1) of this section is further reduced by the amount the donee spouse is entitled to recover under section 2207A(b) (relating to the right to recover gift tax attributable to the remainder interest). If the spouse is entitled to recover gift tax under section 2207A(b), the amount of gift tax recoverable and the value of the remainder interest treated as transferred under section 2519 are determined by using the same interrelated computation applicable for other transfers in which the transferee assumes the gift tax liability. The gift tax consequences of failing to exercise the right of recovery are determined separately under § 25.2207A-1(b).

\* \* \* \* \*

(g) *Examples.* The following examples illustrate the application of paragraphs (a) through (f) of this section. Except as provided otherwise in the examples, assume that the decedent, D, was survived by spouse, S, that in each example the section 2503(b) exclusion has already been fully utilized for each year with respect to the donee in question, that section 2503(e) is not applicable to the amount deemed transferred, and that the gift taxes on the amount treated as transferred under

paragraph (c) are offset by S's unified credit. The examples are as follows:

\* \* \* \* \*

**Robert E. Wenzel,**

*Deputy Commissioner of the Internal Revenue Service.*

[FR Doc. 02-18184 Filed 7-19-02; 8:45 am]

**BILLING CODE 4830-01-P**

## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 52

[CA 261-0362b; FRL-7247-9]

#### Revisions to the California State Implementation Plan, San Joaquin Valley Unified Air Pollution Control District

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA is proposing to approve revisions to the San Joaquin Valley Unified Air Pollution Control District (SJVUAPCD) portion of the California State Implementation Plan (SIP). These revisions concern volatile organic compound (VOC) emissions from organic solvents, organic solvent degreasing operations and organic solvent cleaning, storage and disposal. We are proposing to approve local rules to regulate these emission sources under the Clean Air Act as amended in 1990 (CAA or the Act).

**DATES:** Any comments on this proposal must arrive by August 21, 2002.

**ADDRESSES:** Mail comments to Andy Steckel, Rulemaking Office Chief (AIR-4), U.S. Environmental Protection Agency, Region IX, 75 Hawthorne Street, San Francisco, CA 94105-3901.

You can inspect copies of the submitted SIP revisions and EPA's technical support documents (TSDs) at our Region IX office during normal business hours. You may also see copies of the submitted SIP revisions at the following locations:

California Air Resources Board, Stationary Source Division, Rule Evaluation Section, 1001 "I" Street, Sacramento, CA 95814.

San Joaquin Valley Unified Air Pollution Control District, 1990 E. Gettysburg, Fresno, CA 93726.

**FOR FURTHER INFORMATION CONTACT:** Charnjit Bhullar, Rulemaking Office (AIR-4), U.S. Environmental Protection Agency, Region IX, (415) 972-3960.

**SUPPLEMENTARY INFORMATION:** This proposal addresses the following local rules: SJVUAPCD 4661, 4662, and 4663.

In the Rules and Regulations section of this **Federal Register**, we are approving these local rules in a direct final action without prior proposal because we believe these SIP revisions are not controversial. If we receive adverse comments, however, we will publish a timely withdrawal of the direct final rule and address the comments in subsequent action based on this proposed rule. 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. We do not plan to open a second comment period, so anyone interested in commenting should do so at this time. If we do not receive adverse comments, no further activity is planned. For further information, please see the direct final action.

Dated: July 2, 2002.

**Wayne Nastri,**

*Regional Administrator, Region IX.*

[FR Doc. 02-18400 Filed 7-19-02; 8:45 am]

**BILLING CODE 6560-50-P**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[DA 02-1481, MB Docket No. 02-153, RM-10454]

#### Television Broadcast Service; New Iberia, LA

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** The Commission requests comments on a petition filed by Iberia Communications, LLC, an applicant for NTSC Channel 53 at New Iberia, Louisiana, proposing the substitution of Channel 50 for Channel 53 at New Iberia. TV Channel 50 can be allotted to at reference coordinates 29-55-12 N. and 91-46-07 W. with a zero offset.

**DATES:** Comments must be filed on or before August 22, 2002, and reply comments on or before September 6, 2002.

**ADDRESSES:** The Commission permits the electronic filing of all pleadings and comments in proceeding involving petitions for rule making (*except in broadcast allotment proceedings*). See *Electronic Filing of Documents in Rule Making Proceedings*, GC Docket No. 97-113 (rel. April 6, 1998). Filings by paper can be sent by hand or messenger

delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although we continue to experience delays in receiving U.S. Postal Service mail). The Commission's contractor, Vistrionix, Inc., will receive hand-delivered or messenger-delivered paper filings for the Commission's Secretary at 236 Massachusetts Avenue, NE., Suite 110, Washington, DC 20002. The filing hours at this location are 8 a.m. to 7 p.m. All hand deliveries must be held together with rubber bands or fasteners. Any envelopes must be disposed of before entering the building. Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743. U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12th Street, SW, Washington, DC 20554. All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission, Washington, DC 20554. In addition to filing comments with the FCC, interested parties should serve the petitioner, or its counsel or consultant, as follows: Howard M. Weiss, Fletcher, Heald & Hildreth, PLC, 11th Floor, 1300 North 17th Street, Arlington, Virginia 22209-3801 (Counsel for Iberia Communications LLC).

**FOR FURTHER INFORMATION CONTACT:** Pam Blumenthal, Media Bureau, (202) 418-1600.

**SUPPLEMENTARY INFORMATION:** This is a synopsis of the Commission's Notice of Proposed Rule Making, MB Docket No. 02-153, adopted June 24, 2002, and released July 1, 2002. The full text of this document is available for public inspection and copying during regular business hours in the FCC Reference Information Center, Portals II, 445 12th Street, S.W., Room CY-A257, Washington, DC, 20554. This document may also be purchased from the Commission's duplicating contractor, Qualex International, Portals II, 445 12th Street, SW, Room CY-B402, Washington, DC, 20554, telephone 202-863-2893, facsimile 202-863-2898, or via e-mail [qualexint@aol.com](mailto:qualexint@aol.com).

Provisions of the Regulatory Flexibility Act of 1980 do not apply to this proceeding.

Members of the public should note that from the time a Notice of Proposed Rule Making is issued until the matter is no longer subject to Commission consideration or court review, all *ex parte* contacts are prohibited in Commission proceedings, such as this one, which involve channel allotments.

See 47 CFR 1.1204(b) for rules governing permissible *ex parte* contacts.

For information regarding proper filing procedures for comments, see 47 CFR 1.415 and 1.420.

#### List of Subjects in 47 CFR Part 73

Television broadcasting.

For the reasons discussed in the preamble, the Federal Communications Commission proposes to amend 47 CFR part 73 as follows:

#### PART 73—RADIO BROADCAST SERVICES

1. The authority citation for part 73 continues to read as follows:

**Authority:** 47 U.S.C. 154, 303, 334 and 336.

##### § 73.606 [Amended]

2. Section 73.606(b), the Table of Television Allotments under Louisiana, is amended by removing Channel 53 and adding Channel 50 at New Iberia.

Federal Communications Commission

**Barbara A. Kreisman,**

*Chief, Video Division, Media Bureau.*

[FR Doc. 02-18370 Filed 7-19-02; 8:45 am]

**BILLING CODE 6712-01-P**

#### DEPARTMENT OF THE INTERIOR

##### Fish and Wildlife Service

##### 50 CFR Part 17

**RIN 1018-AI61**

##### Endangered and Threatened Wildlife and Plants; Listing the Sonoma County Distinct Population Segment of the California Tiger Salamander as Endangered

**AGENCY:** Fish and Wildlife Service, Interior.

**ACTION:** Proposed rule.

**SUMMARY:** We, the Fish and Wildlife Service (Service), propose to make permanent the provisions of the emergency rule listing the Sonoma County distinct population segment (DPS) of the California tiger salamander (*Ambystoma californiense*), as endangered under the Endangered Species Act of 1973, as amended (Act). The emergency rule listing the population is published concurrently in this issue of the **Federal Register**. The Sonoma County DPS of the California tiger salamander is currently known from only seven viable breeding sites and associated uplands.

This species is imperiled by a variety of factors including habitat destruction, degradation, and fragmentation due to urban development. Other threats include road construction, pesticide

drift, collection, and inadequate regulatory mechanisms. Extinction also could occur by naturally occurring events due to the small, isolated nature of the remaining breeding sites. We find these threats constitute a significant and immediate risk to the Sonoma County DPS of the California tiger salamander.

We solicit additional data and information that may assist us in making a final decision on this proposed action. This proposal, if made final, would extend the Federal protection and recovery provisions of the Act to this species.

**DATES:** We will accept comments until the close of business on September 20, 2002. Public hearing requests must be received by September 5, 2002.

**ADDRESSES:** If you wish to comment, you may submit your comments and materials by any one of several methods:

(1) You may submit written comments and information to the Field Supervisor (Attn: SCCTS), Sacramento Fish and Wildlife Office, U.S. Fish and Wildlife Service, 2800 Cottage Way, Room W-2605, Sacramento, CA 95825.

(2) You may hand-deliver written comments to our Sacramento Fish and Wildlife Office at the address given above.

(3) You may send comments by electronic mail (e-mail) to: [fw1sccaliforniatiger@r1.fws.gov](mailto:fw1sccaliforniatiger@r1.fws.gov). See the Public Comments Solicited section below for file format and other information on electronic filing.

**FOR FURTHER INFORMATION CONTACT:** Chris Nagano or David Wooten, Sacramento Fish and Wildlife Office (see **ADDRESSES** section) (telephone 916/414-6600; facsimile 916/414-6713).

##### SUPPLEMENTARY INFORMATION:

##### Background

For a discussion of biological background information, previous Federal action, factors affecting the species, critical habitat, and conservation measures available to listed and proposed species, consult the emergency rule on the Sonoma County Distinct Vertebrate Population Segment of the California tiger salamander (Sonoma County California tiger salamander) published concurrently in this issue of the **Federal Register**.

##### Public Comments Solicited

We intend that any final action resulting from this proposal will be as accurate and as effective as possible. Therefore, we are soliciting comments from the public, other concerned governmental agencies, the scientific community, industry, or any other