

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**

Missouri Citation	Title	State effective date	EPA approval date	Explanation
<b>Chapter 6—Air Quality Standards, Definitions, Sampling and Reference Methods, and Air Pollution Control Regulations for the State of Missouri</b>				
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,

**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) \* \* \*

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](mailto:monroe.scott@epa.gov).

**SUPPLEMENTARY INFORMATION:**

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