

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 26**

[REG-145988-03]

RIN 1545-BC60

Predeceased Parent Rule

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of cancellation of a public hearing on proposed rulemaking relating to the predeceased parent rule.

DATES: The public hearing originally scheduled for Tuesday, December 14, 2004, at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Guy R. Traynor, Procedures and Administration, Publications & Regulations Branch, at (202) 622-3693 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, September 3, 2004 (69 FR 53862), announced that a public hearing was scheduled for December 14, 2004 at 10 a.m., in the auditorium of the Internal Revenue Service building, 1111 Constitution Avenue NW., Washington, DC. The subject of the public hearing is proposed regulations under section 2651 of the Internal Revenue Code.

The notice of proposed rulemaking and notice of public hearing, instructed those interested in testifying at the public hearing to submit a request to speak and an outline of topics to be addressed by November 23, 2004. As of November 29, 2004, no one has requested to speak. Therefore, the public hearing scheduled for December 14, 2004 is cancelled.

Guy R. Traynor,

Federal Register Liaison, Publications & Regulations Branch, Legal Processing Division, Associate Chief Counsel, (Procedures & Administration).

[FR Doc. 04-26746 Filed 12-3-04; 8:45 am]

BILLING CODE 4830-01-P

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 721**

[OPPT-2004-0085; FRL-7688-1]

RIN 2070-AJ02

Certain Polybrominated Diphenylethers; Proposed Significant New Use Rule

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: EPA is proposing a significant new use rule (SNUR) under section 5(a)(2) of the Toxic Substances Control Act (TSCA) for tetrabromodiphenyl ether (CAS No. 40088-47-9; Benzene, 1,1'-oxybis-, tetrabromo deriv.), pentabromodiphenyl ether (CAS No. 32534-81-9; Benzene, 1,1'-oxybis-, pentabromo deriv.), hexabromodiphenyl ether (CAS No. 36483-60-0; Benzene, 1,1'-oxybis-, hexabromo deriv.), heptabromodiphenyl ether (CAS No. 68928-80-3; Benzene, 1,1'-oxybis-, heptabromo deriv.), octabromodiphenyl ether (CAS No. 32536-52-0; Benzene, 1,1'-oxybis-, octabromo deriv.), or nonabromodiphenyl ether (CAS No. 63936-56-1; Benzene, pentabromo(tetrabromophenoxy)-), and any combination of these substances resulting from a chemical reaction. This proposed rule would require manufacturers and importers to notify EPA at least 90 days before commencing the manufacture or import of any one or more of these chemical substances on or after January 1, 2005 for any use. EPA believes that this action is necessary because these chemical substances may be hazardous to human health and the environment. The required notice would provide EPA with the opportunity to evaluate an intended new use and associated activities and, if necessary, to prohibit or limit that activity before it occurs.

DATES: Comments, identified by docket identification (ID) number OPPT-2004-0085, must be received on or before February 4, 2005.

ADDRESSES: Submit your comments, identified by docket (ID) number OPPT-2004-0085, by one of the following methods:

- **Federal eRulemaking Portal:** <http://www.regulations.gov/>. Follow the on-line instructions for submitting comments.

- **Agency Website:** <http://www.epa.gov/edocket/>. EDOCKET, EPA's electronic public docket and comment system, is EPA's preferred method for receiving comments. Follow

the on-line instructions for submitting comments.

- **E-mail:** oppt.ncic@epa.gov.
- **Mail:** Document Control Office (DCO) (7407M), Office of Pollution Prevention and Toxics (OPPT), Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460-0001.

- **Hand Delivery:** OPPT Document Control Office, EPA East Bldg., Rm. 6428, 1201 Constitution Ave., NW., Washington, DC. Attention: Docket ID number OPPT-2004-0085. The DCO is open from 8 a.m. to 4 p.m., Monday through Friday, excluding legal holidays. The telephone number for the DCO is (202) 564-8930. Such deliveries are only accepted during the Docket's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to docket ID number OPPT-2004-0085. EPA's policy is that all comments received will be included in the public docket without change and may be made available on-line at <http://www.epa.gov/edocket/>, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through EDOCKET, [regulations.gov](http://www.regulations.gov/), or e-mail. The EPA EDOCKET and the [regulations.gov](http://www.regulations.gov/) websites are "anonymous access" systems, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through EDOCKET or [regulations.gov](http://www.regulations.gov/), your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional information about EPA's public docket, visit EDOCKET on-line or see the **Federal Register** of May 31, 2002 (67 FR 38102) (FRL-7181-7).