

Impalement Injuries: Specification of the Position of Dive Sticks in Water," January 27, 2000.

7. Memorandum from Suad Nakamura, Ph.D., Physiologist, Division of Health Sciences, and Scott Heh, Mechanical Engineer, Directorate for Engineering Sciences, to File, "Development of an Exemption for Non-rigid Dive Sticks," May 3, 2000.

8. Memorandum from Robert Franklin, Economist, Directorate for Economic Analysis, to Scott Heh, Project Manager, "Preliminary Regulatory Analysis: Dive Sticks," May 18, 2000.

[FR Doc. 00-18058 Filed 7-18-00; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG-107644-98]

RIN 1545-AX20

#### Dollar-Value LIFO Regulations; Inventory Price Index Computation Method; Correction

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

**ACTION:** Correction to notice of proposed rulemaking.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking which was published in the *Federal Register* on May 19, 2000 (65 FR 31841) relating to the dollar-value LIFO regulations.

**FOR FURTHER INFORMATION CONTACT:** Jeffery G. Mitchell at (202) 622-4970 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

The proposed regulations that are the subject of these corrections are under section 472 of the Internal Revenue Code.

##### Need for Correction

As published, this notice of proposed rulemaking contains errors that may prove to be misleading and are in need of clarification.

##### Correction of Publication

Accordingly, the publication of the notice of proposed rulemaking (REG-107644-98), which was subject to FR Doc. 00-12174, is corrected as follows:

1. On page 31844, column 1, in the preamble under the paragraph heading "New Base Year for IPIC Method Changes", line 1, the language "Section 1.472-8(e)(vi) requires a" is corrected to

read "Section 1.472-8(e)(3)(vi) requires a".

2. On page 31849, column 1, § 1.472-8(e)(3)(iii)(F), paragraph (xii) of *Example 1.*, line 2, in the paragraph heading, the language "the 1997 taxable year. R computes the" is corrected to read "the 1998 taxable year. R computes the".

3. On page 31849, column 2, § 1.472-8(e)(3)(iii)(F), paragraph (xiii) of *Example 1.*, fourth line from the bottom of paragraph, the language "inventory at the end of the 1997 taxable year" is corrected to read "inventory at the end of the 1998 taxable year".

4. On page 31850, column 1, § 1.472-8(e)(3)(iii)(F), paragraph (vi) of *Example 2.*, line 2, in the paragraph heading, the language "the 1997 taxable year. R computes the" is corrected to read "the 1998 taxable year. R computes the".

5. On page 31850, column 2, § 1.472-8(e)(3)(iv)(A), second line from the bottom of column, the language "election of an appropriate representative" is corrected to read "election of a representative appropriate".

6. On page 31852, column 1, § 1.472-8(e)(3)(iv)(C)(2)(ii), paragraph (ii) of *Example.*, sixth line from the bottom of the paragraph, the language "\$241,980.60 \* 1.438793). Finally, the" is corrected to read "(\$124,180.60 \* 1.438793). Finally, the".

7. On page 31852, column 1, § 1.472-8(e)(3)(iv)(C)(2)(ii), paragraph (ii) of *Example.*, fourth line from the bottom of the paragraph, the language "sold and increases Y's gross income for the" is corrected to read "sold and increase Y's gross income for the".

**Cynthia E. Grigsby,**

Chief, Regulations Unit, Office of Special Counsel (Modernization and Strategic Planning).

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## ENVIRONMENTAL PROTECTION AGENCY

#### 40 CFR Part 52

[VA099-5048b; FRL-6837-6]

#### Approval and Promulgation of Air Quality Implementation Plans; Virginia; Approval of Revision to Opacity Limit for Drier Stacks at Georgia-Pacific Corporation Softboard Plant in Jarratt, VA

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

**ACTION:** Proposed rule.

**SUMMARY:** EPA proposes to approve the State Implementation Plan (SIP) revision submitted by the Commonwealth of Virginia for the purpose of establishing a higher opacity limit for drier zone stacks #1 and #2 located at the Georgia-Pacific Softboard plant in Jarratt, Virginia. In the Final Rules section of this *Federal Register*, EPA is approving the Commonwealth's SIP submittal as a direct final rule without prior proposal because the Agency views this as a noncontroversial submittal and anticipates no adverse comments. A more detailed description of the state submittal and EPA's evaluation are included in a Technical Support Document (TSD) prepared in support of this rulemaking action. A copy of the TSD is available, upon request, from the EPA Regional Office listed in the **ADDRESSES** section of this document. If no adverse comments are received in response to this action, no further activity is contemplated. If EPA receives adverse comments, 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 not institute a second comment period. Any parties interested in commenting on this action should do so at this time.

**DATES:** Comments must be received in writing by August 18, 2000.

**ADDRESSES:** Written comments should be addressed to Ms. Makeba A. Morris, Chief, Technical Assessment Branch, Mailcode 3AP22, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103. Copies of the documents relevant to this action are available for public inspection during normal business hours at the Air Protection Division, U.S. Environmental Protection Agency, Region III, 1650 Arch Street, Philadelphia, Pennsylvania 19103; and; Virginia Department of Environmental Quality, 629 East Main Street, Richmond, Virginia, 23219.

**FOR FURTHER INFORMATION CONTACT:** Ruth E. Knapp, (215) 814-2191, at the EPA Region III address above, or by e-mail at knap.ruth@epa.gov.

**SUPPLEMENTARY INFORMATION:** For further information on this source specific revision related to the drier stacks at the Georgia-Pacific softboard facility in Jarratt, VA, please see the information provided in the direct final action, with the same title, that is located in the "Rules and Regulations" section of this *Federal Register* publication.