

■ Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs and redelegated to the Center for Veterinary Medicine, 21 CFR part 522 is amended as follows:

**PART 522—IMPLANTATION OR INJECTABLE DOSAGE FORM NEW ANIMAL DRUGS**

■ 1. The authority citation for 21 CFR part 522 continues to read as follows:

Authority: 21 U.S.C. 360b.

**§ 522.1696b [Amended]**

■ 2. Section 522.1696b *Penicillin G procaine aqueous suspension* is amended in paragraph (d)(2)(iii)(A) by removing “010515,” and in paragraph (d)(2)(iii)(B) by removing “No. 055529” and by adding in its place “Nos. 010515 and 055529”.

Dated: March 19, 2004.

Linda Tollefson,

Deputy Director, Center for Veterinary Medicine.

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[TD 9115]

RIN 1545-BC27

**Depreciation of MACRS Property That Is Acquired in a Like-Kind Exchange or as a Result of an Involuntary Conversion; Correction**

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

**ACTION:** Correction to final and temporary regulations.

**SUMMARY:** This document contains corrections to final and temporary regulations that were published in the *Federal Register* on Monday, March 1, 2004 (69 FR 9529) relating to the depreciation of property subject to section 168 of the Internal Revenue Code.

**DATES:** This correction is effective March 1, 2004.

**FOR FURTHER INFORMATION CONTACT:** Charles J. Magee, (202) 622-3110 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:**

**Background**

The final and temporary regulations (TD 9115) that are the subject of these

corrections are under sections 168, 1031 and 1033 of the Internal Revenue Code.

**Need for Correction**

As published, the final and temporary regulations (TD 9115) contain errors that may prove to be misleading and are in need of clarification.

**Correction of Publication**

■ Accordingly, the publication of the temporary regulations (TD 9115), that were the subject of FR Doc. 04-3992, is corrected as follows:

■ 1. On page 9533, column 1, in the preamble under the paragraph heading “*Effect on Other Documents*”, second paragraph, line 2, the language, “relinquished or an acquired MACRS” is corrected to read “relinquished or acquired MACRS”.

**§ 1.168(a)-1T [Corrected]**

■ 2. On page 9533, column 2, § 1.168(a)-1T(c), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(b)-1T [Corrected]**

■ 3. On page 9533, column 3, § 1.168(b)-1T(b)(2), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(d)-1T [Corrected]**

■ 4. On page 9534, column 2, § 1.168(d)-1T(d)(3)(ii), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(i)-1T [Corrected]**

■ 5. On page 9536, column 2, § 1.168(i)-1T(l)(3)(ii), the last line of the paragraph, the language, “expires on or before February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(i)-6T [Corrected]**

■ 6. On page 9537, column 1, § 1.168(i)-6T(k)(2), the language, “(2) Application to pre-effective date like-kind exchanges and involuntarily conversions.” is corrected to read “(2) Application to pre-effective date like-kind exchanges and involuntary conversions.”.

■ 7. On page 9539, column 2, § 1.168(i)-6T(c)(4)(v)(A), lines 24 and 38, the language, “involuntarily conversion of MACRS” is corrected to read “involuntary conversion of MACRS”.

■ 8. On page 9540, column 1, § 1.168(i)-6T(c)(5)(iii)(A), line 5, the language,

“property depreciation is not allowable” is corrected to read “property, taking into account the applicable convention of the relinquished MACRS property and replacement MACRS property, depreciation is not allowable”.

■ 9. On page 9540, column 1, § 1.168(i)-6T(c)(5)(iii)(A), line 17, the language, “in paragraph (c)(5)(ii)(A)(2) of this” is corrected to read “in paragraph (c)(5)(ii)(A)(2) of this”.

■ 10. On page 9542, column 1, § 1.168(i)-6T(d)(3)(ii)(C), line 7, the language, “excess of the sum of the amounts” is corrected to read “excess over the sum of the amounts”.

■ 11. On page 9542, column 1, § 1.168(i)-6T(d)(3)(ii)(C), line 9, the language, “and (B) of this section over the smaller” is corrected to read “and (B) of this section of the smaller”.

■ 12. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, lines 27 thru 29, the language, “section 280F limit for 2003 for the Automobile Y) \$1,775 (the depreciation allowable for Automobile X for the 2003)) the is corrected to read section 280F limit for 2003 for Automobile Y) \$1,775 (the depreciation allowable for Automobile X for 2003) the”.

■ 13. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, line 38, the language, “depreciation deduction of \$278 is allowable” is corrected to read “depreciation deduction of \$277 is allowable”.

■ 14. On page 9542, column 2, § 1.168(i)-6T(d)(3)(iii), *Example 1.*, lines 46 thru 47, the language, depreciable excess basis of \$14,722 (\$15,000 (excess basis)—\$278 (additional first year is corrected to read depreciable excess basis of \$14,723 (\$15,000 (excess basis)—\$277 (additional first year”.

■ 15. On page 9542, column 3, § 1.168(i)-6T(d)(3)(iii), *Example 2.*, line 5, the language, “12), the depreciation allowable that would be” is corrected to read “12), the depreciation that would be”.

■ 16. On page 9544, column 3, § 1.168(i)-6T(e)(4), *Example 3.*, line 20, the language, “insurance proceeds received due to loss of” is corrected to read “insurance proceeds received due to the loss of”.

■ 17. On page 9545, column 3, § 1.168(i)-6T(k)(1)(ii), line 2, the language, “expires February 27, 2007.” is corrected to read “expires on or before February 26, 2007.”.

**§ 1.168(k)-1T [Corrected]**

■ 18. On page 9547, column 1, § 1.168(k)-1T(f)(5)(v), *Example 5.*, paragraph (i), line 18, the language,

“Equipment Y3 for Equipment Z3, the” is corrected to read “Equipment Y3 for Equipment Z1, the”.

■ 19. On page 9547, column 2, § 1.168(k)–1T(g)(3)(ii), the last line of the paragraph, the language, “February 27, 2007.” is corrected to read “February 26, 2007.”.

**Cynthia E. Grigsby,**

*Acting Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).*

[FR Doc. 04–7514 Filed 4–2–04; 8:45 am]

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## DEPARTMENT OF LABOR

### Occupational Safety and Health Administration

#### 29 CFR Part 1981

RIN 1218–AC12

#### Procedures for the Handling of Discrimination Complaints under Section 6 of the Pipeline Safety Improvement Act of 2002

**AGENCY:** Occupational Safety and Health Administration, Labor.

**ACTION:** Interim final rule; request for comments.

**SUMMARY:** This document provides the text of regulations governing the employee protection (“whistleblower”) provisions of Section 6 of the Pipeline Safety Improvement Act of 2002 (“Pipeline Safety Act”), enacted into law December 17, 2002. This rule establishes procedures and time frames for the handling of discrimination complaints under the Pipeline Safety Act, including procedures and time frames for employee complaints to the Occupational Safety and Health Administration (“OSHA”), investigations by OSHA, appeals of OSHA determinations to an administrative law judge (“ALJ”) for a hearing *de novo*, hearings by ALJs, review of ALJ decisions by the Administrative Review Board (acting on behalf of the Secretary) and judicial review of the Secretary’s final decision.

**DATES:** This interim final rule is effective on April 5, 2004. Comments on the interim final rule are due on or before June 4, 2004.

**ADDRESSES:** Submit written comments to: OSHA Docket Office, Docket No. C11, Room N2625, U.S. Department of Labor–OSHA, 200 Constitution Avenue NW., Washington, DC 20210. Commenters who wish to receive notification of receipt of comments are

requested to include a self-addressed, stamped post card or to submit them by certified mail, return receipt requested. As a convenience, comments may be transmitted by facsimile (“FAX”) machine to (202) 693–1648 (not a toll-free number) or by electronic means through the Internet at <http://www.ecomments.osha.gov>. All comments should reference Docket No. C11. If commenters transmit comments by FAX or through the Internet and also submit a hard copy by mail, please indicate on the hard copy that it is a duplicate copy of the FAX or Internet transmission.

#### FOR FURTHER INFORMATION CONTACT:

Thomas Marple, Director, Office of Investigative Assistance, Occupational Safety and Health Administration, U.S. Department of Labor, Room N–3610, 200 Constitution Avenue NW., Washington, DC 20210; telephone (202) 693–2199. This is not a toll-free number. The alternative formats available are large print, electronic file on computer disk (Word Perfect, ASCII, Mates with Duxbury Braille System) and audiotape.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The Pipeline Safety Improvement Act of 2002 (“Pipeline Safety Act”), Public Law 107–355, was enacted on December 17, 2002. Section 6 of the Act, codified at 49 U.S.C. 60129, provides protection to employees against retaliation by an employer, defined as a person owning or operating a pipeline facility or a contractor or subcontractor of such a person, because they provided information to the employer or the Federal Government relating to Federal pipeline safety violations or filed, testified, or assisted in a proceeding against the employer relating to any violation or alleged violation of any Federal law relating to pipeline safety, or because they are about to take any of these actions. These rules establish procedures for the handling of whistleblower complaints under the Pipeline Safety Act. In drafting these regulations, consideration has been given to the regulations implementing the whistleblower provisions of the Wendell H. Ford Aviation Investment and Reform Act for the 21st Century (“AIR21”), codified at 29 CFR part 1979; the Surface Transportation Assistance Act (“STAA”), codified at 29 CFR part 1978; and the Energy Reorganization Act (“ERA”), codified at 29 CFR part 24, where deemed appropriate.

##### II. Summary of Statutory Provisions

The Pipeline Safety Act whistleblower provisions include

procedures that allow a covered employee to file, within 180 days of the alleged discrimination, a complaint with the Secretary of Labor (“the Secretary”).<sup>1</sup> Upon receipt of the complaint, the Secretary must provide written notice both to the person or persons named in the complaint alleged to have violated the Act (“the named person”) and to the Secretary of Transportation of the filing of the complaint, the allegations contained in the complaint, the substance of the evidence supporting the complaint, and the rights afforded the named person throughout the investigation. The Secretary must then, within 60 days of receipt of the complaint, afford the named person an opportunity to submit a response and meet with the investigator to present statements from witnesses, and conduct an investigation. However, the Secretary may conduct an investigation only if the complainant has made a *prima facie* showing that the alleged discriminatory behavior was a contributing factor in the unfavorable personnel action alleged in the complaint and the named person has not demonstrated, through clear and convincing evidence, that the employer would have taken the same unfavorable personnel action in the absence of that behavior. This provision is similar to the whistleblower provisions of AIR21, codified at 49 U.S.C. 42121, which were incorporated by reference into the whistleblower provisions of the Sarbanes-Oxley Act, codified at 18 U.S.C. 1514A; and the 1992 amendments to the ERA, codified at 42 U.S.C. 5851.

After investigating a complaint, the Secretary will issue a determination letter. If, as a result of the investigation, the Secretary finds there is reasonable cause to believe that discriminatory behavior has occurred, the Secretary must notify the named person of those findings, along with a preliminary order which requires the named person to: Take affirmative action to abate the violation, reinstate the complainant to his or her former position together with the compensation of that position (including back pay) and restore the terms, conditions, and privileges associated with his or her employment; and provide compensatory damages to

<sup>1</sup> Responsibility for receiving and investigating these complaints has been delegated to the Assistant Secretary for OSHA. Secretary’s Order 5–2002 (67 FR 65008, October 22, 2002); Secretary’s Order 1–2002 (67 FR 64272, October 17, 2002). Hearings on determinations by the Assistant Secretary are conducted by the Office of Administrative Law Judges, and appeals from decisions by administrative law judges are decided by the Administrative Review Board. See Secretary’s Order 1–2002.