

**§ 1.707-1 Transactions between partner and partnership.**

\* \* \* \* \*

(c) *Guaranteed payments.* \* \* \*  
However, except as otherwise provided in section 83 and the regulations thereunder, a partner must include such payments as ordinary income for that partner's taxable year within or with which ends the partnership taxable year in which the partnership deducted such payments as paid or accrued under its method of accounting. \* \* \*

\* \* \* \* \*

**Par. 7.** In § 1.721-1, paragraph (b) is revised to read as follows.

**§ 1.721-1 Nonrecognition of gain or loss on contribution.**

\* \* \* \* \*

(b)(1) Except as otherwise provided in this section or § 1.721-2, section 721 does not apply to the transfer of a partnership interest in connection with the performance of services or in satisfaction of an obligation. The transfer of a partnership interest to a person in connection with the performance of services constitutes a transfer of property to which section 83 and the regulations thereunder apply. To the extent that a partnership interest transferred in connection with the performance of services rendered by a decedent prior to the decedent's death is transferred after the decedent's death to the decedent's successor in interest, the fair market value of such interest is an item of income in respect of a decedent under section 691.

(2) Except as provided in section 83(h) and 1.83-6(c), no gain or loss shall be recognized by a partnership upon—

(i) The transfer or substantial vesting of a compensatory partnership interest; or

(ii) The forfeiture of a compensatory partnership interest. See § 1.704-1(b)(4)(xii) for rules regarding forfeiture allocations of partnership items that may be required in the taxable year of a forfeiture.

(3) For purposes of this section, a compensatory partnership interest is an interest in the transferring partnership that is transferred in connection with the performance of services for that partnership (either before or after the formation of the partnership), including an interest that is transferred on the exercise of a compensatory partnership option. A compensatory partnership option is an option to acquire an interest in the issuing partnership that is granted in connection with the performance of services for that partnership (either before or after the formation of the partnership).

(4) To the extent that a partnership interest is—

(i) Transferred to a partner in connection with the performance of services rendered to the partnership, it is a guaranteed payment for services under section 707(c);

(ii) Transferred in connection with the performance of services rendered to a partner, it is not deductible by the partnership, but is deductible only by such partner to the extent allowable under Chapter 1 of the Code.

(5) This paragraph (b) applies to interests that are transferred on or after the date final regulations are published in the **Federal Register**.

\* \* \* \* \*

**Par. 8.** Section 1.761-1(b) is amended by adding two sentences to the end of the paragraph to read as follows.

**§ 1.761-1 Terms defined.**

\* \* \* \* \*

(b) \* \* \* If a partnership interest is transferred in connection with the performance of services, and that partnership interest is substantially nonvested (within the meaning of § 1.83-3(b)), then the holder of the partnership interest is not treated as a partner solely by reason of holding the interest, unless the holder makes an election with respect to the interest under section 83(b). The previous sentence applies to partnership interests that are transferred on or after the date final regulations are published in the **Federal Register**.

**Mark E. Matthews,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 05-10164 Filed 5-20-05; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF HOMELAND SECURITY****Federal Emergency Management Agency****44 CFR Part 67**

[Docket No. FEMA-D-7620]

**Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency (FEMA), Emergency Preparedness and Response Directorate, Department of Homeland Security.

**ACTION:** Proposed rule.

**SUMMARY:** Technical information or comments are requested on the proposed Base (1% annual chance)

Flood Elevations (BFEs) and proposed BFE modifications for the communities listed below. The BFEs are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

**DATES:** The comment period is ninety (90) days following the second publication of this proposed rule in a newspaper of local circulation in each community.

**ADDRESSES:** The proposed BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the table below.

**FOR FURTHER INFORMATION CONTACT:**

Doug Bellomo, P.E., Hazard Identification Section, Emergency Preparedness and Response Directorate, FEMA, 500 C Street SW., Washington, DC 20472, (202) 646-2903.

**SUPPLEMENTARY INFORMATION:** FEMA proposes to make determinations of BFEs and modified BFEs for each community listed below, in accordance with Section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR 67.4(a).

These proposed base flood elevations and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, state or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

*National Environmental Policy Act.*

This proposed rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. No environmental impact assessment has been prepared.

*Regulatory Flexibility Act.* The Mitigation Division Director of the Emergency Preparedness and Response Directorate certifies that this proposed rule is exempt from the requirements of the Regulatory Flexibility Act because

proposed or modified BFEs are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to establish and maintain community eligibility in the NFIP. As a result, a regulatory flexibility analysis has not been prepared.

*Regulatory Classification.* This proposed rule is not a significant regulatory action under the criteria of Section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

*Executive Order 12612, Federalism.* This proposed rule involves no policies

that have federalism implications under Executive Order 12612, Federalism, dated October 26, 1987.

*Executive Order 12778, Civil Justice Reform.* This proposed rule meets the applicable standards of Section 2(b)(2) of Executive Order 12778.

**List of Subjects in 44 CFR Part 67**

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

Accordingly, 44 CFR part 67 is proposed to be amended as follows:

**PART 67—[AMENDED]**

1. The authority citation for part 67 continues to read as follows:

**Authority:** 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

**§ 67.4 [Amended]**

2. The tables published under the authority of § 67.4 are proposed to be amended as follows:

Source of flooding	Location	# Depth in feet above ground.		Communities affected
		* Elevation in feet (NGVD)	• Elevation in feet (NAVD)	
		Existing	Modified	
<b>CALIFORNIA</b>				
<b>Santa Barbara County</b>				
Arroyo Burro Creek .....	Approximately 1,320 feet downstream of Cliff Drive .....	*7	*6	Santa Barbara County (Unincorporated Areas), City of Santa Barbara.
Overland Flow at Casiano Drive.	Approximately 1,550 feet upstream of Foothill Road ....	None	*366	City of Santa Barbara.
	At the intersection of Casiano Drive and Portofino Way	None	*126	
Overland Flow at Palermo Way.	At downstream side of U.S. Highway 101 .....	None	*162	City of Santa Barbara.
	At the intersection of Palermo Way Drive and Barcelona Way.	*109	*112	
Arroyo Paredon .....	At downstream side of U.S. Highway 101 .....	*165	*160	Santa Barbara County (Unincorporated Areas).
	At confluence with Pacific Ocean .....	None	*8	
Tributary .....	Approximately 2,750 feet upstream of Foothill Road ....	None	*219	Santa Barbara County (Unincorporated Areas).
	At confluence with Arroyo Paredon .....	None	*33	
Devereaux Creek .....	Approximately 130 feet upstream of Foothill Road .....	None	*82	Santa Barbara County (Unincorporated Areas), City of Goleta.
	At confluence with Pacific Ocean .....	None	*7	
Devereaux Creek .....	Approximately 50 feet upstream of Southern Pacific Railroad.	None	*97	Santa Barbara County (Unincorporated Areas), City of Goleta.
	At confluence with Devereaux Creek .....	None	*23	
Tributary 1 .....	Approximately 50 feet upstream of Southern Pacific Railroad.	None	*95	Santa Barbara County (Unincorporated Areas), City of Goleta.
Tributary 2 .....	At confluence with Devereaux Creek .....	None	*15	
Tributary 3 .....	Approximately 150 feet upstream of Southern Pacific Railroad.	None	*60	Santa Barbara County (Unincorporated Areas), City of Goleta.
	At confluence with Devereaux Creek .....	None	*14	
East Branch Toro Creek ....	Approximately 2,050 feet upstream of confluence with Devereaux Creek.	None	*16	Santa Barbara County (Unincorporated Areas).
	At confluence with Toro Creek .....	None	*249	
Fremont Creek .....	Approximately 60 feet upstream of State Highway 192	None	*498	Santa Barbara County (Unincorporated Areas).
	At confluence with San Jose Creek (East Valley Road)	None	*85	
Garrapata Creek .....	Approximately 910 feet upstream of Patterson Avenue	None	*153	Santa Barbara County (Unincorporated Areas).
	At confluence with Pacific Ocean .....	None	*8	
Las Positas Creek .....	Approximately 430 feet upstream of Toro Canyon Road (Third Crossing).	None	*456	Santa Barbara County (Unincorporated Areas), City of Santa Barbara.
	At confluence with Arroyo Burro .....	None	*58	

Source of flooding	Location	# Depth in feet above ground.		Communities affected
		Existing	Modified	
Northridge Creek .....	Approximately 300 feet upstream of Modoc Road .....	None	*120	City of Santa Barbara.
	At confluence with Arroyo Burro .....	None	*295	
	Approximately 2,425 feet upstream of Foothill Road ....	None	*408	
San Jose Creek .....	Approximately 50 feet upstream of Calle Real .....	*56	*55	Santa Barbara County (Unincorporated Areas), City of Goleta.
San Roque Creek .....	Approximately 810 feet upstream of Patterson Avenue	None	*107	City of Santa Barbara.
	At confluence with Arroyo Burro .....	*169	*174	
Toro Creek .....	Approximately 7,800 feet upstream of Ontare Road ....	None	*484	Santa Barbara County (Unincorporated Areas).
	At confluence with Pacific Rim .....	None	*10	
	At State Highway 192 (East Valley Road) .....	None	*494	

**City of Goleta**

Maps available for inspection at the Goleta City Hall, 130 Cremona Drive, Suite B, Goleta, California.

Send comments to The Honorable Jean Blois, Mayor of the City of Goleta, 130 Cremona Drive, Suite B, Goleta, California 93117.

**City of Santa Barbara**

Maps available for inspection at the Santa Barbara City Administrator's Office, 735 Anacapa Street, Santa Barbara, California.

Send comments to Mr. James L. Armstrong, Santa Barbara City Administrator, P.O. Box 1990, Santa Barbara, California 93102-1990.

**Santa Barbara County (Unincorporated Areas)**

Maps available for inspection at the Santa Barbara County Department of Public Works, Water Resources Division, Flood Control and Water Conservation District, 123 East Anapamu Street, Santa Barbara, California.

Send comments to Mr. Michael F. Brown, Santa Barbara County Administrator, Santa Barbara County Department of Public Works, Water Resources Division, Flood Control and Water Conservation District, 123 East Anapamu Street, Santa Barbara, California 93101.

**COLORADO**  
**Douglas County**

Sterling Gulch .....	Approximately 200 feet upstream of the confluence with Plum Creek.	•5,524	•5,525	Douglas County (Unincorporated Areas)
	Approximately 1.7 miles upstream of the confluence with Plum Creek.	None	•5,651	
Plum Creek .....	At Highland Canal .....	•5,518	•5,519	Douglas County (Unincorporated Areas).
East Willow Creek .....	At the confluence with East Plum Creek .....	•5,773	•5,772	Douglas County (Unincorporated Areas).
	At the confluence with Willow Creek .....	None	•5,502	
Willow Creek .....	Approximately 2.0 miles upstream of Rampart Rouge Road.	None	•5,727	Douglas County (Unincorporated Areas).
	Approximately 200 feet upstream of the confluence with South Platte River.	None	•5,475	
Little Willow Creek .....	Approximately 3.7 miles upstream of Rampart Rouge Road.	None	•6,044	Douglas County (Unincorporated Areas).
	At Waterloo Road .....	None	•5,552	
Big Dry Creek .....	Approximately 700 feet upstream of Roxborough Park Road.	None	•5,897	Douglas County (Unincorporated Areas).
	At Douglas/Arapahoe County boundary .....	None	•5,685	
Tributary C .....	At Valley Road .....	None	•6,079	Douglas County (Unincorporated Areas).
	At the confluence with Big Dry Creek .....	None	•5,845	
Cherry Creek .....	Approximately 1.0 mile upstream of MacArthur Ranch Road.	None	•6,091	Douglas County (Unincorporated Areas), Town of Parker.
	Approximately 160 feet upstream of Douglas County boundary.	•5,713	•5,714	
Drainageway 6604-01 .....	Approximately 0.8 mile upstream of the confluence with McMardo Gulch.	•6,020	•6,021	Douglas County (Unincorporated Areas).
	At the confluence with Louviers Gulch .....	None	•5,685	
Highlands Gulch .....	Approximately 200 feet upstream of Moore Road .....	None	•5,764	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,579	•5,583	
Oxide Draw .....	Approximately 0.7 mile upstream of Highway 85 .....	None	•5,729	Douglas County (Unincorporated Areas) .
	At the confluence with Plum Creek .....	•5,601	•5,597	
	Approximately 1,200 feet upstream of Highway 85 .....	None	•5,690	

Source of flooding	Location	# Depth in feet above ground. * Elevation in feet (NGVD) • Elevation in feet (NAVD)		Communities affected
		Existing	Modified	
Louviers Gulch .....	At the confluence with Plum Creek .....	•5,592	•5,593	Douglas County (Unincorporated Areas).
Lehigh Gulch .....	Approximately 1.0 mile upstream of Field Road .....	None	•5,768	Douglas County (Unincorporated Areas).
	At the confluence with Indian Creek .....	None	•5,778	
Drainageway 6605-01 .....	Approximately 0.6 mile upstream of Horseshoe Trail Road.	None	•5,965	Douglas County (Unincorporated Areas).
	At the confluence with Indian Creek .....	None	•5,652	
Drainageway 6600-02 .....	Approximately 0.8 mile upstream of the confluence with Indian Creek.	None	•5,761	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,619	•5,616	
Daniels Park Drain .....	Approximately 500 feet upstream of Highway 85 .....	None	•5,691	Douglas County (Unincorporated Areas) .
	At the confluence with Plum Creek .....	None	•5,642	
Jarre Creek .....	Approximately 1.0 mile upstream of Highway 85 .....	None	•5,814	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,772	•5,769	
East Plum Creek .....	Approximately 2.3 miles upstream of Highway 67 .....	None	•6,040	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,773	•5,772	
West Plum Creek .....	Approximately 0.6 mile upstream of railroad .....	•5,925	•5,926	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,770	•5,772	
Rainbow Creek .....	Approximately 2.9 miles upstream of the confluence with Plum Creek.	None	•5,842	Douglas County (Unincorporated Areas).
	At the confluence with Indian Creek .....	None	•5,935	
Indian Creek .....	Approximately 1.5 miles upstream of the confluence with Indian Creek.	None	•6,090	Douglas County (Unincorporated Areas).
	At the confluence with Plum Creek .....	•5,640	•5,636	
Hangmans Gulch .....	Approximately 0.3 mile upstream of West Apache Way	None	•6,104	Douglas County (Unincorporated Areas), Town of Castle Rock.
	At the confluence with East Plum Creek .....	•6,103	•6,100	
Plum Creek Diversion Channel.	Approximately 0.5 mile upstream of Weedlands Drive ..	•6,431	•6,473	Douglas County (Unincorporated Areas).
	Approximately 500 feet upstream of the confluence with Plum Creek.	None	•5,695	
South Platte River .....	Approximately 0.6 mile upstream of the confluence with Plum Creek.	•5,716	•5,711	Douglas County (Unincorporated Areas).
	Approximately 1,700 feet downstream of County Road 97.	None	•6,090	
Fourmile Creek .....	Approximately 1.6 miles upstream of County Road 97	None	•6,440	Douglas County (Unincorporated Areas).
	Approximately 90 feet upstream of the confluence with South Platte River.	None	•6,444	
Horse Creek .....	Approximately 7.8 miles upstream of the confluence with South Platte River.	None	•8,357	Douglas County (Unincorporated Areas).
	At the confluence with South Platte River .....	•6,604	•6,408	
Trout Creek .....	Approximately 600 feet upstream of State Highway 67	None	•6,629	Douglas County (Unincorporated Areas).
	At the confluence with Horse Creek .....	None	•6,629	
West Creek .....	Approximately 0.8 mile upstream of Lodge Drive .....	None	•6,743	Douglas County (Unincorporated Areas).
	At the confluence with Horse Creek .....	None	•6,629	
Bayou Gulch .....	At Douglas/Teller County boundary .....	None	•7,578	Douglas County (Unincorporated Areas).
	At the confluence with Cherry Creek .....	•6,000	•6,002	
Platte Canyon Reservoir ....	Approximately 0.4 mile upstream of the confluence with Cherry Creek.	•6,023	•6,022	Douglas County (Unincorporated Areas).
	Approximately 600 feet upstream of the confluence with South Platte River.	None	•5,539	
Sterling Gulch .....	At Waterloo Road .....	None	•5,539	Douglas County (Unincorporated Areas).
	Shallow Flooding—various locations .....	None	#2	

Source of flooding	Location	# Depth in feet above ground. * Elevation in feet (NGVD) • Elevation in feet (NAVD)		Communities affected
		Existing	Modified	
Big Dry Creek, Tributary C	Shallow Flooding—various locations .....	None	#2—#3	Douglas County locations (Unincorporated Areas).
Big Dry Creek .....	Shallow Flooding—various locations .....	None	#1—#3	Douglas County (Unincorporated Areas).
Little Willow Creek .....	Shallow Flooding—various locations .....	None	#1	Douglas County (Unincorporated Areas).
Willow Creek .....	Shallow Flooding—various locations .....	None	#1	Douglas County (Unincorporated Areas).
Louviers Gulch .....	Shallow Flooding .....	None	#2	Douglas County (Unincorporated Areas).
Drainageway 6604—01 .....	Shallow Flooding—various locations .....	None	#2	Douglas County (Unincorporated Areas).
Plum Creek .....	Shallow Flooding—various locations .....	None	#2	Douglas County (Unincorporated Areas).
Highlands Gulch and Oxide Draw.	Shallow flooding between railroad and U.S. 85 and between Highlands Gulch and Oxide Draw.	None	#2	Douglas County (Unincorporated Areas).
Indian Creek .....	Shallow Flooding .....	None	#2	Douglas County (Unincorporated Areas).

**Town of Castle Rock**

Maps available for inspection at the Town of Castle Rock Utilities Department, 175 Kellogg Court, Castle Rock, Colorado.

Send comments to The Honorable Millie Bennett, Mayor of the Town of Castle Rock, Castle Rock Town Hall, 100 North Wilcox Street, Castle Rock, Colorado 80104.

**Douglas County (Unincorporated Areas).**

Maps available for inspection at the Douglas County Public Works, Engineering Division, 100 Third Street, Castle Rock, Colorado.

Send comments to Douglas County Commissioners, 100 Third Street, Castle Rock, Colorado 80104.

**Town of Parker**

Maps available for inspection at the Town of Park Stormwater Utility, Public Works Department, 20120 East Mainstreet, Parker, Colorado.

Send comments to The Honorable Gary Lasater, Mayor of the Town of Parker, 20120 East Mainstreet, Parker, Colorado 80138.

**NORTH CAROLINA  
Duplin County**

Angola Creek .....	At the confluence with Cypress Creek .....	None	•49	Duplin County (Unincorporated Areas).
	Approximately 0.3 mile upstream of Lightwood Bridge Road.	None	•51	
Back Swamp .....	At the confluence with Cypress Creek .....	None	•52	Duplin County (Unincorporated Areas).
	At the Duplin/Onslow County boundary .....	None	•58	
Tributary 2 .....	At the confluence with Back Swamp .....	None	•59	Duplin County (Unincorporated Areas).
	Approximately 0.4 mile upstream of Fountaintown Road.	None	•72	
Tributary 4 .....	At the confluence with Back Swamp Tributary 3 .....	None	•67	Duplin County (Unincorporated Areas).
	Approximately 0.7 mile upstream of State Route 111 ...	None	•87	
Tributary 5 .....	At the confluence with Back Swamp Tributary 4 .....	None	•69	Duplin County (Unincorporated Areas).
	Approximately 0.7 mile upstream of State Route 111 ...	None	•87	
Bear Marsh Branch .....	At the confluence with Goshen Swamp .....	None	•94	Duplin County (Unincorporated Areas).
	Approximately 1.8 miles upstream of Beautancus Road	None	•137	
Bear Swamp .....	At the confluence with Goshen Swamp .....	None	•93	Duplin County (Unincorporated Areas).
	Approximately 0.5 mile upstream of Warren Road .....	None	•131	
Tributary .....	At the confluence with Bear Swamp .....	None	•108	Duplin County (Unincorporated Areas).
	Approximately 500 feet downstream of Warren Road ...	None	•164	
Beaverdam Branch (near Kenansville).	At the confluence of Maple Branch .....	None	•86	Duplin County (Unincorporated Areas).
	Approximately 0.3 mile upstream of Doctor Williams Road.	None	•93	
Beaverdam Branch (near Scotts Store).	At the confluence with Northeast Cape Fear River .....	None	•80	Duplin County (Unincorporated Areas).
	Approximately 100 feet downstream of White Flash Road.	None	•100	

Source of flooding	Location	# Depth in feet above ground. * Elevation in feet (NGVD) • Elevation in feet (NAVD)		Communities affected
		Existing	Modified	
Beaverdam Branch (near Gracys Crossroads).	At the confluence with Great Branch .....	None	•95	Duplin County (Unincorporated Areas).
	Approximately 0.4 mile upstream of Richard Rouse Road.	None	•108	
Big Beaverdam Branch .....	At the confluence with Maxwell Creek .....	None	•65	Duplin County (Unincorporated Areas).
Big Beaverdam Creek .....	Approximately 0.8 mile upstream of railroad .....	None	•98	Duplin County (Unincorporated Areas).
	At the confluence with Rockfish Creek .....	None	•69	
Big Branch .....	Approximately 1.7 miles upstream of Old Camp Road	None	•97	Duplin County (Unincorporated Areas).
	At the confluence with Bear Swamp .....	None	•111	
Buck Marsh Branch .....	Approximately 1.8 miles upstream of the confluence with Bear Swamp.	None	•129	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•83	
Buckhall Creek .....	At the Duplin/Wayne County boundary .....	None	•93	Duplin County (Unincorporated Areas).
	At the confluence of Stewarts Creek (near Carroll) .....	None	•92	
Bulltail Creek .....	Approximately 1.3 miles upstream of Buck Hall Creek Road.	None	•103	Duplin County (Unincorporated Areas).
	At the confluence with Doctors Creek .....	None	•58	
Burn Coat Creek .....	At the Duplin/Sampson County boundary .....	None	•63	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•63	
Cabin Creek .....	Approximately 0.7 mile upstream of Maxwell Mill Road	None	•93	Duplin County (Unincorporated Areas).
	At the confluence with Limestone Creek .....	None	•55	
Camp Branch .....	Approximately 0.9 mile upstream of State Route 111 ...	None	•83	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•70	
Cow Hole Branch .....	Approximately 0.8 mile upstream of Woodland Church Road.	None	•91	Duplin County (Unincorporated Areas).
	At the confluence with Goshen Swamp .....	None	•96	
Cypress Creek: .....	Approximately 1.3 miles upstream of the confluence with Goshen Swamp.	None	•106	Duplin County (Unincorporated Areas).
	At the confluence with Burn Coat Creek .....	None	•94	
	Approximately 1.1 miles upstream of Jimmy Lee Road	None	•114	
Tributary 1 .....	At the confluence with Northeast Cape Fear River .....	None	•33	Duplin County (Unincorporated Areas).
	Approximately 0.6 mile upstream of Cypress Creek Road.	None	•51	
Tributary 2 .....	At the confluence with Cypress Creek .....	None	•38	Duplin County (Unincorporated Areas).
	Approximately 1.6 miles upstream of Maready Road ....	None	•73	
Dark Branch .....	At the confluence with Cypress Creek Tributary 1 .....	None	•44	Duplin County (Unincorporated Areas).
	Approximately 1.3 miles upstream of the confluence with Cypress Creek Tributary 1.	None	•53	
Doctors Creek .....	At the confluence with Northeast Cape Fear River .....	None	•53	Duplin County (Unincorporated Areas).
	Approximately 1.4 miles upstream of Dark Branch Road.	None	•86	
Dufis Creek .....	At the confluence with Rockfish Creek .....	None	•39	Duplin County (Unincorporated Areas).
	At the Duplin/Sampson County boundary .....	None	•86	
Elder Branch .....	At the confluence with Rockfish Creek .....	None	•46	Duplin County (Unincorporated Areas).
	Approximately 250 feet upstream of Wellstown Road ...	None	•62	
Fussell Mill Branch .....	At the confluence with Maxwell Creek .....	None	•61	Duplin County (Unincorporated Areas).
	Approximately 0.2 mile upstream of Hamilton Road ....	None	•81	
	At the confluence with Rockfish Creek .....	None	•45	
	Approximately 0.9 mile upstream of Cornwallis Road ...	None	•64	

Source of flooding	Location	# Depth in feet above ground.		Communities affected
		Existing	Modified	
Goshen Swamp .....	At the confluence with Northeast Cape Fear River .....	None	•59	Duplin County (Unincorporated Areas), Town of Calypso.
Great Branch .....	At the Duplin/Sampson County boundary .....	None	•117	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•77	
Grove Branch .....	Approximately 1.8 miles upstream of State Route 903	None	•95	Duplin County (Unincorporated Areas), Town of Kenansville.
	At the confluence with Northeast Cape Fear River .....	None	•52	
Herring Marsh Run .....	Approximately 2.7 miles upstream of Abner Phillips Road.	None	•106	Duplin County (Unincorporated Areas).
	At the confluence with Goshen Swamp .....	None	•71	
Island Creek .....	Approximately 0.4 mile upstream of Kinsey Mill Road ..	None	•110	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•30	
Island Creek Tributary .....	Approximately 1.2 miles upstream of Rosemary Road	None	•52	Duplin County (Unincorporated Areas).
	At the confluence with Island Creek .....	None	•31	
Juniper Branch .....	Approximately 1.5 miles upstream of Hanchey Road ...	None	•35	Duplin County (Unincorporated Areas).
	At the confluence with Matthews Creek .....	None	•91	
King Branch .....	Approximately 0.3 mile upstream of Matthews Creek ...	None	•103	Duplin County (Unincorporated Areas).
	At the confluence with Nahunga Creek .....	None	•93	
Ladds Branch .....	Approximately 0.8 mile upstream of Veachs Mill Road	None	•119	Duplin County (Unincorporated Areas).
	At the confluence with Polly Run Creek .....	None	•113	
Limestone Creek .....	Approximately 1.2 miles upstream of Oak Ridge Avenue.	None	•125	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•46	
Little Beaverdam Creek .....	Approximately 1.8 miles upstream of State Route 24 ...	None	•85	Duplin County (Unincorporated Areas).
	At the confluence with Big Beaverdam Creek .....	None	•75	
Little Limestone Creek .....	Approximately 0.1 mile upstream of Halls Pond Road ..	None	•75	Duplin County (Unincorporated Areas).
	At the confluence with Limestone Creek .....	None	•65	
Little Rockfish Creek .....	Approximately 0.5 mile upstream of Church Road .....	None	•97	Duplin County (Unincorporated Areas), Town of Wallace.
	At the confluence with Rockfish Creek .....	None	•28	
Maple Branch .....	Approximately 0.7 mile upstream of State Route 41 .....	None	•45	Duplin County (Unincorporated Areas).
	At the confluence with Goshen Swamp .....	None	•73	
Maple Creek .....	Approximately 0.6 mile upstream of Summerlins Crossroad Road.	None	•85	Duplin County (Unincorporated Areas).
	At the confluence with Limestone Creek .....	None	•46	
Marsh Branch .....	Approximately 1.9 miles upstream of Limestone Creek	None	•63	Duplin County (Unincorporated Areas).
	At the confluence with Grove Creek .....	None	•78	
Matthews Creek .....	Approximately 1.8 miles upstream of State Route 24/50.	None	•94	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•73	
Maxwell Creek .....	Approximately 3.2 miles upstream of State Route 111/903.	None	•106	Duplin County (Unincorporated Areas), Town of Magnolia.
	At the confluence with Stockinghead Creek .....	None	•47	
Mill Branch (near Kornegan).	Approximately 0.6 mile upstream of I-40 .....	None	•101	Duplin County (Unincorporated Areas).
	At the confluence with Burn Coat Creek .....	None	•93	
Mill Branch (near Teachey)	Approximately 0.1 mile downstream of State Route 11	None	•105	Duplin County (Unincorporated Areas), Town of Wallace.
	At the confluence with Little Rockfish Creek .....	None	•45	

Source of flooding	Location	# Depth in feet above ground. * Elevation in feet (NGVD) • Elevation in feet (NAVD)		Communities affected
		Existing	Modified	
Mill Creek .....	Approximately 250 feet downstream with Stallings Road.	None	•52	Duplin County (Unincorporated Areas).
	At the confluence with Doctors Creek .....	None	•51	
Miller's Creek .....	At the Duplin/Sampson County boundary .....	None	•55	Duplin County (Unincorporated Areas), Town of Magnolia
	At the confluence with Stewarts Creek (near Carroll) ...	None	•83	
Mire Branch .....	Approximately 1.4 miles upstream of Beasley Torrans Road.	None	•102	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•83	
Muddy Creek .....	Approximately 1.4 miles upstream of Garner Chapel Road.	None	•108	Duplin County (Unincorporated Areas), Town of Beulaville.
	At the confluence with Northeast Cape Fear River .....	None	•36	
Tributary .....	Approximately 0.7 mile upstream of Lyman Road .....	None	•64	Duplin County (Unincorporated Areas).
	At the confluence with Muddy Creek .....	None	•47	
Murpheys Creek .....	Approximately 3.2 miles upstream of State Route 111	None	•82	Duplin County (Unincorporated Areas).
	At the confluence with Rockfish Creek .....	None	•72	
Tributary .....	Approximately 1.3 miles upstream of Waycross Road ..	None	•95	Duplin County (Unincorporated Areas).
	At the confluence with Murpheys Creek .....	None	•81	
Nahunga Creek .....	Approximately 0.6 mile upstream of Bonham Road .....	None	•91	Duplin County (Unincorporated Areas).
	At the confluence with Goshen Swamp .....	None	•78	
Northeast Cape Fear River	Approximately 100 feet downstream of Revelle Road ..	None	•116	Duplin County (Unincorporated Areas).
	At the Duplin/Pender County boundary .....	None	•26	
Oakie Branch .....	At the Town of Mount Olive Extraterritorial Jurisdiction limits.	None	•126	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•30	
Paget Branch .....	Approximately 0.6 mile upstream of Jack Dale Road ...	None	•50	Duplin County (Unincorporated Areas), Town of Wallace.
	At the confluence with Rockfish Creek .....	None	•45	
Panther Branch (near Faison).	Approximately 0.3 mile upstream of High School Road	None	•67	Duplin County (Unincorporated Areas), Town of Faison.
	At the confluence with Goshen Swamp .....	None	•107	
Panther Creek .....	Approximately 0.3 mile upstream of NC 117 .....	None	•130	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•60	
Persimmon Branch .....	Approximately 2.8 miles upstream of Kitty Noecker Road.	None	•101	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•47	
Pharisee Creek .....	Approximately 2.2 miles upstream of South Dobson Chapel Road.	None	•76	Duplin County (Unincorporated Areas).
	At the confluence with Bulltail Creek .....	None	•58	
Poley Branch .....	At the Duplin/Sampson County boundary .....	None	•58	Duplin County (Unincorporated Areas).
	At the confluence with Buck Marsh Branch .....	None	•86	
Polly Run Creek .....	Approximately 1.9 miles upstream of Buck Marsh Branch.	None	•105	Duplin County (Unincorporated Areas).
	At the confluence with Northeast Cape Fear River .....	None	•107	
Pudding Branch .....	Approximately 0.3 mile upstream of Garner Chapel Road.	None	•113	Duplin County (Unincorporated Areas).
	At the confluence with Maple Branch .....	None	•108	
	Approximately 0.2 mile downstream of State Route 403.	None	•122	



Source of flooding	Location	# Depth in feet above ground. * Elevation in feet (NGVD) • Elevation in feet (NAVD)		Communities affected
		Existing	Modified	
Reedy Branch (near Bliz-zards Crossroads).	At the confluence with Mire Branch .....	None	•107	Duplin County (Unincorporated Areas).
	Approximately 0.3 mile upstream of the confluence with Mire Branch.	None	•113	
Reedy Branch (near Faison).	At the confluence with Goshen Swamp .....	None	•105	Duplin County (Unincorporated Areas), Town of Faison.
	Approximately 1.3 miles upstream of Bill Clifton Road	None	•134	
Rockfish Creek .....	At the confluence with Northeast Cape Fear River .....	None	•26	Duplin County (Unincorporated Areas), Town of Wallace.
	Approximately 0.9 mile upstream of Blue Newkirk Road.	None	•93	
Sawyer Branch .....	At the confluence with Matthews Creek .....	None	•100	Duplin County (Unincorporated Areas).
	Approximately 0.7 mile upstream of Guy Sanderson Road.	None	•121	
Stewarts Creek (near Carroll).	At the Duplin/Sampson County boundary .....	None	•83	Duplin County (Unincorporated Areas), Town of Warsaw.
	Approximately 1.7 miles upstream of Route 117 .....	None	•123	
Stewarts Creek (near Friendship).	At the confluence of Nahunga Creek .....	None	•84	Duplin County (Unincorporated Areas).
	Approximately 0.8 mile upstream of Sammy Godwin Lane.	None	•100	
Stocking Head Creek .....	At the confluence with Northeast Cape Fear River .....	None	•38	Duplin County (Unincorporated Areas).
	Approximately 700 feet upstream of South Dobson Chapel Road.	None	•65	
Taylor Creek .....	At the confluence with Dufis Creek .....	None	•51	Duplin County (Unincorporated Areas), Town of Rose Hill.
	Approximately 2.2 miles upstream of Brices Store Road.	None	•87	
Turkey Creek .....	At the Duplin/Sampson County boundary .....	None	•117	Duplin County (Unincorporated Areas).
	Approximately 0.8 mile upstream of Blackmore Road ..	None	•133	
Welch Branch .....	At the confluence with Dark Branch .....	None	•56	Duplin County (Unincorporated Areas).
	Approximately 2.8 miles upstream of the confluence with Dark Branch.	None	•86	
White Oak Branch .....	At the confluence with Panther Creek .....	None	•66	Duplin County (Unincorporated Areas).
	Approximately 1.6 miles upstream of the confluence of Panther Creek.	None	•89	
Whiteoak Branch .....	At the confluence with Goshen Swamp .....	None	•98	Duplin County (Unincorporated Areas), Town of Calypso.
	At the Towns of Calypso and Mount Olive Extraterritorial Jurisdiction limits.	None	•153	
Wolfscape Branch .....	At the confluence with Polly Run Creek .....	None	•113	Duplin County (Unincorporated Areas).
	Approximately 0.5 mile upstream of Bethel Church Road.	None	•129	

**Town of Beulaville**

Maps available for inspection at the Duplin County Planning Department, 224 Seminary Street, Kenansville, North Carolina.  
Send comments to The Honorable Wilbur Hussey, Mayor of the Town of Beulaville, P.O. Box 175, North Carolina 28518-0130.

**Town of Calypso**

Maps available for inspection at the Duplin County Planning Department, 224 Seminary Street, Kenansville, North Carolina.  
Send comments to The Honorable Tom Reaves, Mayor of the Town of Calypso, P.O. Box 327, Calypso, North Carolina 28325.

**Duplin County (Unincorporated Areas)**

Maps available for inspection at the Duplin County Planning Department, 224 Seminary Street, Kenansville, North Carolina.  
Send comments to Mr. Fred Eldridge, Duplin County Manager, P.O. Box 910, Kenansville, North Carolina 28349.

**Town of Kenansville**

Maps available for inspection at the Duplin County Planning Department, 224 Seminary Street, Kenansville, North Carolina.  
Send comments to The Honorable Betty Long, Mayor of the Town of Kenansville, P.O. Box 370, Kenansville, North Carolina 28349.

Source of flooding	Location	# Depth in feet above ground.		Communities affected
		* Elevation in feet (NGVD)	• Elevation in feet (NAVD)	
		Existing	Modified	

**Town of Faison**

Maps available for inspection at the Faison Town Hall, 110 East Center Street, Faison, North Carolina.  
Send comments to The Honorable William J. Igoe, Mayor of the Town of Faison, P.O. Box 365, Faison, North Carolina 28341-0365.

**Town of Magnolia**

Maps available for inspection at the Duplin County Planning Department, 224 Seminary Street, Kenansville, North Carolina.  
Send comments to The Honorable Corbett Quinn, Mayor of the Town of Magnolia, P.O. Box 459, Magnolia, North Carolina 28453-0459.

**Town of Rose Hill**

Maps available for inspection at the Rose Hill Town Hall, 103 South Railroad Street, Rose Hill, North Carolina.  
Send comments to Mr. Thomas Drum, Rose Hill Town Administrator, P.O. Box 8, Rose Hill, North Carolina 28458.

**Town of Wallace**

Maps available for inspection at the Wallace Town Hall, 311 East Murphey Street, Wallace, North Carolina.  
Send comments to The Honorable Charles Farris, Jr., Mayor of the Town of Wallace, 311 East Murphey Street, Wallace, North Carolina 28466.

**Town of Warsaw**

Maps available for inspection at the Warsaw Town Hall, 128 West Bay Street, Warsaw, North Carolina.  
Send comments to The Honorable Winn Batten, Mayor of the Town of Warsaw, 128 West Bay Street, Warsaw, North Carolina 28398.

(Catalog of Federal Domestic Assistance No. 83.100, "Flood Insurance.")

Dated: May 16, 2005.

**David I. Maurstad,**

*Acting Director, Mitigation Division,  
Emergency Preparedness and Response  
Directorate.*

[FR Doc. 05-10302 Filed 5-23-05; 8:45 am]

**BILLING CODE 9110-12-P**

**DEPARTMENT OF HOMELAND SECURITY**

**Federal Emergency Management Agency**

**44 CFR Part 67**

[Docket No. FEMA-P-7689]

**Proposed Flood Elevation Determinations**

**AGENCY:** Federal Emergency Management Agency, Emergency Preparedness and Response Directorate, Department of Homeland Security.

**ACTION:** Proposed rule.

**SUMMARY:** Technical information or comments are requested on the proposed Base (1% annual-chance) Flood Elevations (BFEs) and proposed BFE modifications for the communities listed below. The BFEs and modified BFEs are the basis for the floodplain management measures that the community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

**DATES:** The comment period is ninety (90) days following the second publication of this proposed rule in a newspaper of local circulation in each community.

**ADDRESSES:** The proposed BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the table below.

**FOR FURTHER INFORMATION CONTACT:** Doug Bellomo, P.E., Hazard Identification Section, Emergency Preparedness and Response Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-2903.

**SUPPLEMENTARY INFORMATION:** The Federal Emergency Management Agency makes the final determinations listed below for the modified BFEs for each community listed. These modified elevations have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication. The Mitigation Division Director of the Emergency Preparedness and Response Directorate has resolved any appeals resulting from this notification.

These proposed BFEs and modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other

Federal, State, or regional entities. These proposed elevations are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

*National Environmental Policy Act.* This proposed rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. No environmental impact assessment has been prepared.

*Regulatory Flexibility Act.* The Mitigation Division Director of the Emergency Preparedness and Response Directorate certifies that this rule is exempt from the requirements of the Regulatory Flexibility Act because modified base flood elevations are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to maintain community eligibility in the NFIP. No regulatory flexibility analysis has been prepared.

*Regulatory Classification.* This proposed rule is not a significant regulatory action under the criteria of Section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

*Executive Order 12612, Federalism.* This proposed rule involves no policies that have federalism implications under Executive Order 12612, Federalism, dated October 26, 1987.

*Executive Order 12778, Civil Justice Reform.* This proposed rule meets the applicable standards of Section 2(b)(2) of Executive Order 12778.