

ACTION: Proposed rule.

SUMMARY: This proposed rule announces an extension of the public comment period on HUD's proposed rule regarding the Manufactured Home Installation Program, published on June 14, 2006. The June 14, 2006, proposed rule provided for a 60-day public comment period, which would close the public comment period on August 14, 2006. This notice advises that the public comment period has been extended to September 14, 2006.

DATES: Comments must be submitted on or before September 14, 2006.

ADDRESSES: Interested persons are invited to submit written comments regarding this proposed rule to the Regulations Division, Office of General Counsel, Room 10276, Department of Housing and Urban Development, 451 Seventh Street, SW., Washington, DC 20410. All communications should refer to the above docket number and title. Facsimile (FAX) comments and e-mail comments are *not* acceptable. A copy of each communication submitted will be available for public inspection and copying between 8 a.m. and 5 p.m. weekdays at the above address. Due to security measures at the HUD Headquarters building, an advance appointment to review the public comments must be scheduled by calling the Regulations Division at (202) 708-3055 (this is not a toll-free number). Copies of all comments submitted are available for inspection and downloading at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT:

William W. Matchneer III, Associate Deputy Assistant Secretary for Regulatory Affairs, Office of Regulatory Affairs and Manufactured Housing, Department of Housing and Urban Development, 451 Seventh Street, SW., Room 9164, Washington, DC 20410-8000; telephone (202) 708-6401 (this is not a toll free number). Persons with hearing or speech impairments may access this number via TTY by calling the toll-free Federal Information Relay Service at (800) 877-8389.

SUPPLEMENTARY INFORMATION: On June 14, 2006 (71 FR 34476), HUD published its proposed rule that would establish a Federal manufactured home installation program. HUD is required to establish such a program in accordance with the National Manufactured Housing Construction and Safety Standards Act of 1974 (42 U.S.C. 5401 *et seq.*), as amended by the Manufactured Housing Improvement Act of 2000 (Title VI, Pub. L. 106-659, enacted December 27, 2000). States that have their own

installation programs that include the elements required by statute are permitted to administer under their own state installation programs the new requirements that would be established through this proposed and final rulemaking.

The June 14, 2006, proposed rule provided for a 60-day public comment period. In response to significant public interest, HUD wants to provide additional time for interested parties to prepare and submit comments that HUD will consider in the development of the final rule; therefore, HUD is announcing through this notice that it is extending the public comment period on the June 14, 2006, proposed rule for an additional month. The new public comment deadline is September 14, 2006.

Dated: August 9, 2006.

Frank L. Davis,

General Deputy Assistant Secretary for Housing.

[FR Doc. E6-13382 Filed 8-15-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-112994-06]

RIN 1545-BF47

Guidance Under Section 7874 Regarding Expatriated Entities and Their Foreign Parents; Correction Notice

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing; correction.

SUMMARY: This document contains corrections to notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing that was published in the **Federal Register** on Tuesday, June 6, 2006 (71 FR 32495) relating to the determination of whether a foreign entity shall be treated as a surrogate foreign corporation under section 7874(a)(2)(B).

FOR FURTHER INFORMATION CONTACT: Milton Cahn at (202) 622-3918 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations

and notice of public hearing (REG-112994-06) that is the subject of these corrections are under section 7874 of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-112994-06) contains errors that may prove to be misleading and are in need of correction.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross reference to temporary regulations and notice of public hearing (REG-112994-06), that was the subject of FR Doc. E6-8698, is corrected as follows:

1. On page 32495, column 2, in the preamble, under the caption **SUMMARY**, line 8, the language "of the Code. The text of those" is corrected to read "of the Internal Revenue Code. The text of those".

2. On page 32495, column 2, in the preamble, under the caption **DATES**, lines 5 and 6, the language "24, 2006 at 10 a.m., must be received by October 3, 2006" is corrected to read "31, 2006, at 10 a.m., must be received by October 10, 2006".

3. On page 32495, column 2, in the preamble, under the caption **ADDRESSES**, lines 2-11, the language "CC:PA:LPD:PR (REG-112994-06), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG-112994-06), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC, or sent". is corrected to read CC:PA:LPD (REG-112994-06), Internal Revenue Service, PO Box 7604 Ben Franklin Station, Washington, DC 20044 or sent".

4. On page 32495, column 2, in the preamble, under the caption **ADDRESSES**, lines 1-3 from the bottom of the paragraph, the language, "held in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington DC" is corrected to read "held in the auditorium, Internal Revenue Service, New Carrollton Federal Building (NCFB), 5000 Ellin Rd., Lanham, MD 20706".

5. On page 32495, column 2, in the preamble, under the caption **FOR FURTHER INFORMATION CONTACT**, line 3, the language "Milton Cahn at (202) 622-3860;" is corrected to read "Milton Cahn at (202) 927-0889 or (202) 622-3918;".

6. On page 32495, column 3, in the preamble, under the caption **FOR FURTHER INFORMATION CONTACT**, lines 2 and 3 from the top of the column, the language “Treena Garrett, (202) 622–7180 (not toll-free numbers)” is corrected to read “Kelly Banks, (202) 927–1443 (not toll-free numbers)”.

7. On page 32495, column 3, in the preamble, under the paragraph heading “*Background and Explanation of Provisions*”, line 5 from the bottom of the paragraph, the language “7874(a)(2)(B) of the Code. The text of” is corrected to read “7874(a)(2)(B) of the Internal Revenue Code. The text of”.

8. On page 32495, column 3, in the preamble, under the paragraph “*Special Analyses*”, line 5 from the bottom of the paragraph, the language “of the Code, this notice of proposed” is corrected to read “of the Internal Revenue Code, this notice of proposed”.

9. On page 32496, column 1, in the preamble, under the paragraph heading “*Comments and Public Hearing*”, first paragraph of the column, lines 2 through 5, the language “for October 24, 2006, at 10 a.m. in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC.” is corrected to read “for October 31, 2006, at 10 a.m. in the auditorium, Internal Revenue Service, New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706.”

10. On page 32496, column 1, in the preamble, under the paragraph heading “*Comments and Public Hearing*”, second paragraph of the column, lines 2 through 5, the language “for October 24, 2006, at 10 a.m. in the auditorium, Internal Revenue Building, 1111 Constitution Avenue, N.W., Washington DC. Due to building” is corrected to read “for October 31, 2006, at 10 a.m. in the auditorium, Internal Revenue Service, New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706.”

Guy R. Traynor,

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

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 100

[CGD05–06–078]

RIN 1625–AA08

Special Local Regulations for Marine Events; Patapsco River, Inner Harbor, Baltimore, MD

AGENCY: Coast Guard, DHS.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Coast Guard proposes to establish special local regulations during the “Red Bull Flugtag Baltimore”, a marine event to be held October 21, 2006, on the waters of the Patapsco River, Inner Harbor, Baltimore, MD. These special local regulations are necessary to provide for the safety of life on navigable waters during the event. This action is intended to temporarily restrict vessel traffic in a portion of the Baltimore Inner Harbor during the event.

DATES: Comments and related material must reach the Coast Guard on or before September 15, 2006.

ADDRESSES: You may mail comments and related material to Commander (dpi), Fifth Coast Guard District, 431 Crawford Street, Portsmouth, Virginia 23704–5004, hand-deliver them to Room 415 at the same address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays, or fax them to (757) 398–6203. The Inspections and Investigations Branch, Fifth Coast Guard District, maintains the public docket for this rulemaking. Comments and material received from the public, as well as documents indicated in this preamble as being available in the docket, will become part of this docket and will be available for inspection or copying at the above address between 9 a.m. and 2 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Dennis Sens, Project Manager, Fifth Coast Guard District, Inspections and Investigations Branch, at (757) 398–6204.

SUPPLEMENTARY INFORMATION:

Request for Comments

We encourage you to participate in this rulemaking by submitting comments and related material. If you do so, please include your name and address, identify the docket number for this rulemaking (CGD05–06–078),

indicate the specific section of this document to which each comment applies, and give the reason for each comment. Please submit all comments and related material in an unbound format, no larger than 8½ by 11 inches, suitable for copying. If you would like to know they reached us, please enclose a stamped, self-addressed postcard or envelope. We will consider all comments and material received during the comment period. We may change this proposed rule in view of them.

Public Meeting

We do not now plan to hold a public meeting. But you may submit a request for a meeting by writing to the address listed under **ADDRESSES** explaining why one would be beneficial. If we determine that one would aid this rulemaking, we will hold one at a time and place announced by a later notice in the **Federal Register**.

Background and Purpose

On October 21, 2006, Red Bull North America will sponsor “Red Bull Flugtag Baltimore” at the Inner Harbor in Baltimore, MD. The event will consist of 30 teams who attempt to fly a human powered craft from an 80-foot long flight deck that extends over the water immediately adjacent to the southwest corner of the promenade surrounding the Baltimore Inner Harbor. The regulated area originates at the southwest corner of the Inner Harbor adjacent to the Maryland Science Center and extends outward over the water within an approximately 150 yard arc. Due to the need for vessel control during the event, the Coast Guard will temporarily restrict vessel traffic in the event area to provide for the safety of participants, spectators and other transiting vessels.

Discussion of Proposed Rule

The Coast Guard proposes to establish temporary special local regulations on specified waters of the Patapsco River, Inner Harbor, Baltimore, MD. The regulations would be in effect from 10:30 a.m. to 5:30 p.m. on October 21, 2006. The effect would be to restrict general navigation in the regulated area during the event. Except for persons or vessels authorized by the Coast Guard Patrol Commander, no person or vessel would be permitted enter or remain in the regulated area. Vessel traffic may be allowed to transit the regulated area at slow speed when event activity is halted, and when the Coast Guard Patrol Commander determines it is safe to do so. These regulations are needed to control vessel traffic during the event to